



Audit Report



OIG-13-015

Audit of the Department of the Treasury's Special-Purpose
Financial Statements for Fiscal Years 2012 and 2011

November 16, 2012

Office of
Inspector General

Department of the Treasury

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

November 16, 2012

**MEMORANDUM FOR COLLEEN A. GRAHAM, DIRECTOR
FINANCIAL AND BUDGET REPORTS DIRECTORATE
BUREAU OF THE FISCAL SERVICE**

**DAWN SIMPSON, ASSISTANT DIRECTOR
FINANCIAL MANAGEMENT AND ASSURANCE
GOVERNMENT ACCOUNTABILITY OFFICE**

**REGINA KEARNEY
SENIOR ADVISOR TO THE DEPUTY CONTROLLER
OFFICE OF MANAGEMENT AND BUDGET**

FROM: Michael Fitzgerald
Director, Financial Audits

SUBJECT: Audit of the Department of the Treasury's Special-Purpose
Financial Statements for Fiscal Years 2012 and 2011

I am pleased to transmit the attached audited Department of the Treasury (Department) special-purpose financial statements for fiscal years 2012 and 2011. Under a contract monitored by the Office of Inspector General, KPMG LLP, an independent certified public accounting firm, performed an audit of the Department's special-purpose financial statements as of September 30, 2012 and 2011, and for the years then ended. The contract required that the audit be performed in accordance with generally accepted government auditing standards and Office of Management and Budget Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*, as amended.

In its audit, KPMG LLP reported:

- that the special-purpose financial statements were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of the *Treasury Financial Manual Chapter 4700* (Chapter 4700).
- no matters involving internal control over the financial reporting for the special-purpose financial statements that are considered material weaknesses, and
- no instances of reportable noncompliance with Chapter 4700.

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In connection with the contract, we reviewed KPMG LLP's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit performed in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express an opinion on the special-purpose financial statements, or make any conclusions with regard to the effectiveness of internal control over financial reporting or compliance with Chapter 4700. KPMG LLP is responsible for the attached auditors' report dated November 16, 2012, and the conclusions expressed therein. Our review disclosed no instances where KPMG LLP did not comply, in all material respects, with generally accepted government auditing standards.

Should you have any questions, please contact me at (202) 927-5789, or a member of your staff may contact Ade Bankole, Manager, Financial Audits at (202) 927-5329.

Attachment

SECTION I

INDEPENDENT AUDITORS' REPORT

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KPMG LLP
Suite 12000
1801 K Street, NW
Washington, DC 20006

Independent Auditors' Report

Inspector General
U.S Department of the Treasury:

We have audited the accompanying Closing Package Financial Statement Report – Balance Sheet of the U.S. Department of the Treasury (Department) as of September 30, 2012 and 2011; the related Closing Package Financial Statement Reports – Statement of Net Cost and Statement of Changes in Net Position, and the accompanying Financial Report (FR) Notes Reports for the years then ended; the accompanying Additional Note No. 31; the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2012 and 2011; and the related Trading Partner Summary Note Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended (hereinafter collectively referred to as the special-purpose financial statements or basic special-purpose financial statements), except for the information included in the following sections:

- a. “Threshold” in FR Notes Reports;
- b. FR Note 16 Section F
- c. “Text Data Line No. 2” in FR Notes Report No. 25; and
- d. “Text Data Line No. 3” in FR Notes Report No. 26.

These special-purpose financial statements are the responsibility of the Department’s management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits.

We did not audit the amounts included in the special-purpose financial statements related to IRS, a component entity of the Department, which consist of total assets of \$46.8 billion and \$43.3 billion, and net cost of operations of \$12.8 billion and \$13.0 billion before applicable eliminating entries, as of and for the years ended September 30, 2012 and September 30, 2011, respectively. The IRS financial statements were audited by another auditor whose report dated November 5, 2012 has been furnished to us, and our opinion on the special-purpose financial statements, insofar as it relates to the amounts included for IRS, is based solely on the report of the other auditor.

We did not audit the amounts included in the special-purpose financial statements related to OFS, a component entity of the Department, which consist of total assets of \$116.7 billion and \$164.2 billion, and net cost of (income from) operations of (\$7.7) billion and \$9.5 billion before applicable eliminating entries, as of and for the years ended September 30, 2012 and September 30, 2011, respectively. The OFS financial statements were audited by another auditor whose report dated November 5, 2012 has been furnished to us, and our opinion on the special-purpose financial statements, insofar as it relates to the amounts included for OFS, is based solely on the report of the other auditor.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*, as amended. Those standards and OMB Bulletin No. 07-04 require that we plan and perform the audits to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes



consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements and assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that our audits, and the reports of the other auditor related to the amounts included for the IRS and OFS, provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements have been prepared for the purpose of complying with the requirements of Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM), as described in Additional Note No. 31, solely for the purpose of providing financial information to the U.S. Department of the Treasury and the U.S. Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the consolidated balance sheets of the Department as of September 30, 2012 and 2011, and the related consolidated statements of net cost, changes in net position, and custodial activity, and combined statements of budgetary resources (referred to herein as "general-purpose financial statements") for the years then ended.

In accordance with *TFM Chapter 4700*, the Department prepared FR Notes Report Nos. 1 through 30, except for FR Notes Report Nos. 21 and 30 which were not applicable to the Department. The Department included Additional Note No. 31, to disclose other data not contained in the special-purpose financial statements, but which is necessary to make the special-purpose financial statements more informative.

In our opinion, based on our audit and the reports of the other auditor, the special-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Department as of September 30, 2012 and 2011, and its net costs and changes in net position for the years then ended in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of *TFM Chapter 4700*, as described in Additional Note No. 31.

As discussed in FR Notes Report Nos. 4A, 7, 20, 28A, 28B and Additional Note 31, the Department is a participant in significant legislation and transactions whose purpose is to assist in stabilizing the financial markets. Also, as discussed in Additional Note 31, the consolidated financial statements do not include the assets, liabilities, or results of operations of commercial entities in which the Department has a significant equity interest as it has determined that none of these entities meet the criteria for inclusion as a federal entity and are therefore not included in the consolidated financial statements. Furthermore, as discussed in Additional Note 31, the value of certain investments, loans, commitments, and asset guarantees is based on estimates. These estimates are inherently subject to substantial uncertainty arising from the likelihood of future changes in general economic, regulatory, and market conditions. In addition, there are significant uncertainties related to the amounts that the Department will realize from its investments. As such, there will be differences between the net estimated value of these investments, loans, commitments, and asset guarantees at September 30, 2012, and the amounts that will ultimately be realized from these assets or be required to pay to settle these commitments and guarantees. Such differences may be material and will also affect the ultimate cost of these programs.

The Department also prepared Other Data Report Nos. 1 through 16, except for Other Data Report Nos. 3-7, 10, and 13, which were not applicable to the Department. U.S. generally accepted accounting principles require that certain information be presented to supplement the basic general-purpose financial



statements. Such information, although not a part of the basic general-purpose financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the basic general-purpose financial statements in an appropriate operational, economic, or historical context. This information is included in the Other Data Report Nos. 1, 8, 9 and 14; “Text Data Line No. 2” in FR Notes Report No. 25; and “Text Data Line No. 3” in FR Notes Report No. 26 to supplement the basic special-purpose financial statements in accordance with *TFM Chapter 4700*. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic special-purpose financial statements, and other knowledge we obtained during our audits of the basic special-purpose financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audits were conducted for the purpose of forming an opinion on the basic special-purpose financial statements as a whole. The information included in the Other Data Report No.16 is presented for purposes of additional analysis in accordance with *TFM Chapter 4700* and is not a required part of the basic special-purpose financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic special-purpose financial statements. The Other Data Report No. 16 has been subjected to the auditing procedures applied in the audits of the basic special-purpose financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic special-purpose financial statements or to the basic special-purpose financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information included in the Other Data Report No. 16 is fairly stated in all material respects in relation to the basic special-purpose financial statements as a whole.

The information in section F of FR Note 16; the sections entitled “Threshold” in the FR Notes Reports; the Other Data Report Nos. 2, 11-12, and 15; the information in Other Text Data in Other Data Report Nos. 1, 8, and 14; the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; the information in the Closing Package Line Reclassification Summary Reports – Statement of Net Cost and Statement of Changes in Net Position; and the information in the Closing Package Line Reclassification Summary Report – Custodial Activity are presented for purposes of additional analysis in accordance with *TFM Chapter 4700* and are not a required part of the basic special-purpose financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the basic special-purpose financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The *TFM Chapter 4700* requires agencies to use the Governmentwide Financial Reporting System to input certain data as described in Additional Note No. 31. Except as discussed in this report, we express no opinion on information maintained in that system.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, we have also issued a combined auditors’ report dated November 15, 2012 which presents our opinion on the Department’s general-purpose financial statements; our consideration of the Department’s internal control over financial reporting; and the results of our tests of its compliance with certain provisions of laws, regulations,



contracts, and grant agreements, and other matters that are required to be reported under *Government Auditing Standards*. That report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters for IRS and OFS that are reported on separately by the other auditor. However, that report, insofar as it relates to the results of the other auditor, is based solely on the reports of the other auditor. Our combined auditors' report is an integral part of the audits of the general-purpose financial statements, performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, and should be read in conjunction with this report in considering the results of our audits of the special-purpose financial statements. Our audit of the general-purpose financial statements of the Department as of and for the year ended September 30, 2012, disclosed the following material weakness, significant deficiency, noncompliance and other matter:

- A. Material Weakness in Internal Control Over Financial Reporting at the IRS (Repeat Condition)
- B. Significant Deficiency in Internal Control in Information Systems Controls at the Bureau of the Fiscal Service (Repeat Condition)
- C. Noncompliance with *Federal Financial Management Improvement Act of 1996* (Repeat Condition)
- D. Other Matter of Potential Violation of the *Anti-Deficiency Act* (Repeat Condition)

* * * * *

Management is responsible for establishing and maintaining effective internal control. In planning and performing our audit of the fiscal year 2012 special-purpose financial statements, we also considered the Department's internal control over financial reporting by obtaining an understanding of the Department's internal control and performing tests of controls as a basis for designing our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting for the special-purpose financial statements was for the limited purpose described above and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. In our fiscal year 2012 audit, we did not identify any deficiencies in internal control over financial reporting for the special-purpose financial statements that we consider to be material weaknesses, as defined above.

Management is responsible for complying with laws, regulations (including *TFM Chapter 4700*), contracts and grant agreements applicable to the Department. As part of obtaining reasonable assurance about whether the Department's fiscal year 2012 special-purpose financial statements are free of material



U.S. Department of the Treasury
November 16, 2012
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misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions or on compliance with *TFM Chapter 4700* requirements was not an objective of our fiscal year 2012 audit of the special-purpose financial statements and, accordingly, we do not express such an opinion.

The results of our tests of compliance with *TFM Chapter 4700* disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 07-04.

This report is intended solely for the information and use of the Department's management, the Department's Office of Inspector General, OMB, and GAO, in connection with the preparation and audit of the *Financial Report of the U.S. Government*, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

November 16, 2012

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SECTION II

**DEPARTMENT OF THE TREASURY'S
SPECIAL-PURPOSE FINANCIAL STATEMENTS
FOR FISCAL YEARS 2012 AND 2011**

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**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11-16-2012 14:58:45

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()
The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Assets:				
Non-Federal				
Cash and Other Monetary Assets		178,186	148,865	148,865
Accounts and Taxes Receivable		41,463	36,690	36,690
Loans Receivable and mortgage backed securities		30,222	99,068	99,068
TARP Direct Loans and Equity Investments		40,231	80,104	80,104
Beneficial Interest in Trust	I	0	0	10,862
Inventory and Related Property		630	743	743
Property, Plant and Equipment		2,435	2,266	2,266
Debt and Equity Securities		18,047	26,660	15,798
Investment in Government sponsored enterprises (GSEs)		109,342	133,043	133,043
Derivative Assets		0	0	0
Other Assets		6,050	5,715	5,715
Total Non-Federal Assets		426,606	533,154	533,154
Federal				
Fund Balance with Treasury		344,346	381,784	381,784
Federal Investments		968	739	739
Accounts Receivable		525	407	407
Accounts Receivable, capital transfers		0	0	0
Interest Receivable		531	225	225
Loans Receivable		946,705	771,198	771,198
Transfers Receivable		0	0	0
Benefit Program Contributions		0	0	0

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11-16-2012 14:58:45

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Entity: 2000-Department of the Treasury

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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Receivable				
Advances to Others and Prepayments		2	2	2
Other Assets (without reciprocals)		16,202,179	14,902,717	14,902,717
Total Federal Assets		17,495,256	16,057,072	16,057,072
Total Assets		17,921,862	16,590,226	16,590,226
Liabilities				
Non-Federal				
Accounts Payable		(4,922)	(4,787)	(4,787)
Federal Debt Securities Held by the Public		(11,307,583)	(10,148,963)	(10,148,963)
Federal Employee and Veteran Benefits Payable		(655)	(641)	(641)
Environmental and Disposal Liabilities		0	0	0
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		(7)	0	0
Liabilities to Government Sponsored Enterprises		(9,003)	(316,230)	(316,230)
Insurance and Guarantee Program Liabilities		0	0	0
Derivative Liabilities		0	0	0
Other Liabilities		(83,804)	(83,835)	(83,835)
Total Non-Federal Liabilities		(11,405,974)	(10,554,456)	(10,554,456)
Federal				
Accounts Payable		(256)	(159)	(159)

**U.S Department of the Treasury
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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Accounts Payable, capital transfers		0	0	0
Federal Debt		(4,822,607)	(4,680,864)	(4,680,864)
Interest Payable		(45,592)	(47,841)	(47,841)
Loans Payable		0	0	0
Transfers Payable		0	0	0
Benefit Program Contributions Payable		(247)	(239)	(239)
Advances from Others and Deferred Credits		(57)	(56)	(56)
Liability to the General Fund for custodial and other non-entity assets		(1,257,752)	(1,226,475)	(1,226,475)
Other Liabilities (without reciprocals)		19	2	2
Total Federal Liabilities		(6,126,492)	(5,955,632)	(5,955,632)
Total Liabilities		(17,532,466)	(16,510,088)	(16,510,088)
Net Position				
Net Position-Non-Earmarked Funds		(346,173)	(36,327)	(36,327)
Net Position-Earmarked Funds		(43,223)	(43,811)	(43,811)
Total Net Position		(389,396)	(80,138)	(80,138)
Total Liabilities and Net Position		(17,921,862)	(16,590,226)	(16,590,226)

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11-16-2012 14:58:45

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()
The accompanying notes are an integral part of these financial statements.

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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Beginning Net Position		(80,138)	(101,096)	(101,096)
Non-Federal Prior-Period Adjustments				
Changes in Accounting Principles - Non Federal		0	0	0
Corrections of Errors - Non Federal		0	0	0
Corrections of Errors - Years Preceding the Prior Year - Non Federal		0	0	0
Federal Prior-Period Adjustments				
Change in Accounting Principles - Federal		0	0	0
Corrections of Errors - Federal		0	0	0
Corrections of Errors - Years Preceding the Prior Year - Federal		0	0	0
Adjusted Beginning Net Position Balance		(80,138)	(101,096)	(101,096)
Non-Federal Nonexchange Revenue				
Individual Income Tax and Tax Withholdings		(1,836,315)	(1,757,646)	(1,757,493)
Corporation Income Taxes		(237,492)	(175,071)	(175,071)
Unemployment Taxes		(7,053)	(6,803)	(6,803)
Excise Taxes		(78,067)	(70,612)	(70,605)
Estate and Gift Taxes		(13,945)	(7,301)	(7,301)
Custom Duties		0	0	0
Other Taxes and Receipts		(87,805)	(88,322)	(88,482)

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

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Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Miscellaneous Earned Revenue		(4,741)	7,971	7,971
Total Non-Federal Nonexchange Revenue		(2,265,418)	(2,097,784)	(2,097,784)
Federal Nonexchange Revenue				
Federal Securities Interest Revenue (nonexchange)		0	0	0
Borrowing and other interest revenue (nonexchange)		0	0	0
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		0	(3)	(3)
Total Federal Nonexchange Revenue		0	(3)	(3)
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(402,868)	(490,421)	(490,421)
Appropriation of unavailable special or trust fund receipts transfers-in		0	0	0
Appropriation of unavailable special or trust fund receipts Transfers-out		0	0	0
Nonexpenditure transfers-in of unexpended appropriations and financing sources		(185)	(133)	(133)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		43	4	4

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11-16-2012 14:58:45

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Expenditure transfers-in of financing sources		0	0	0
Expenditure Transfers-out of financing sources		128	49	49
Nonexpenditure Transfers-In of Financing Sources - Capital Transfers		0	0	0
Nonexpenditure Transfers-out of Financing Sources - Capital Transfers		0	0	0
Collections for Others Transferred to the General Fund		0	0	0
Accrual for Amounts to be Collected for Others and Transferred to the General Fund		0	0	0
Other budgetary financing sources		(95,879)	19,147	19,147
Total Budgetary Financing Sources		(498,761)	(471,354)	(471,354)
Other Financing Sources:				
Transfers-in Without Reimbursement		0	0	0
Transfers-out Without Reimbursement		47	60	60
Imputed Financing Source		(812)	(925)	(925)
Non-Entity Collections Transferred to the General Fund		2,308,533	2,199,481	2,199,481
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		1,972	(12,672)	(12,672)
Other non-budgetary financing		0	0	0

U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

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GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2012 **Period:** SEPTEMBER

Entity: 2000-Department of the Treasury **Reported In:** MILLIONS **Decimal Point:** ZERO

Amounts presented as debits and credits()
The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
sources				
Total Other Financing Sources		2,309,740	2,185,944	2,185,944
Net Cost		145,181	404,155	404,155
Ending Net Position Balance		(389,396)	(80,138)	(80,138)

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11-16-2012 14:58:45

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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I = Inactive Line

Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal Gross Cost		(261,197)	21,693	21,693
Interest on Debt Held by the Public		245,707	250,921	250,921
Gain/Loss from changes in actuarial assumptions		0	195	195
Total Non-Federal Gross Cost		(15,490)	272,809	272,809
Federal Gross Cost				
Benefit Program Costs		1,756	1,744	1,744
Imputed Costs		813	925	925
Buy/Sell Costs		2,044	1,736	1,736
Federal Securities Interest Expense		187,285	203,026	203,026
Borrowing and Other Interest Expense		8,746	8,016	8,016
Borrowing Losses		0	0	0
Other Expenses (without reciprocals)		489	485	485
Total Federal Gross Cost		201,133	215,932	215,932
Department Total Gross Cost		185,643	488,741	488,741
Earned Revenue				
Non-Federal Earned Revenue		(3,822)	(54,436)	(54,436)
Federal Earned Revenue				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(1,083)	(1,265)	(1,265)
Federal Securities Interest Revenue (exchange)		0	0	0

U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

11-16-2012 14:58:45

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

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I = Inactive Line

Closing Line item	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported
Borrowing and Other Interest Revenue (Exchange)		(35,511)	(28,821)	(28,821)
Borrowings Gains		(46)	(64)	(64)
Other Revenue (without reciprocals)		0	0	0
Total Federal Earned Revenue		(36,640)	(30,150)	(30,150)
Department Total Earned Revenue		(40,462)	(84,586)	(84,586)
Net Cost		145,181	404,155	404,155

**U.S. Department of the Treasury
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Governmentwide Financial Report System
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Note: 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 16 and 23

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Federal Reserve Earnings

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Treasury securities including those held by the Federal Reserve Bank (FRB)	Credit	1,646,809	1,665,419	1,665,419	0
2		FRB earnings on Treasury securities that exceed the statutory amount.	Credit	81,957	82,546	82,546	0

Section: B **Section Name:** Related Parties, External to the Reporting Entity for the Financial Report

No Data Flag: YES

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Related party receivables	Debit				
2		Related party payables	Credit				
3		Related party operating revenue	Credit				
4		Related party net cost of operations	Debit				
5		Related party economic dependency transactions	Debit				
6		Investments in related parties	Debit				

**U.S. Department of the Treasury
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Note: 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 16 and 23

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of agency's audited financial statements.	N/A
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	N/A
3	When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties.	In accordance with SFFAS No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting, some unpaid tax assessments do not meet the criteria for financial statement recognition. Under Internal Revenue Code Section 6201, the Department is authorized and required to make inquiries, determinations, and assessments of all taxes which have not been duly paid (including interest, additions to the tax, and assessable penalties) under the law. Unpaid assessments result from taxpayers filing returns without sufficient payment, as well as from tax compliance programs such as examination, under-reporter, substitute for return, and combined annual wage reporting. The Department also has authority to abate the paid or unpaid portion of an assessed tax, interest, and penalty. Abatements occur for a number of reasons and are a normal part of the tax administration process. Abatements may result in claims for refunds or a reduction of the unpaid assessed amount. Under federal accounting standards, unpaid assessments require taxpayer or court agreement to be considered federal taxes receivable. Assessments not agreed to by taxpayers or the courts are considered compliance assessments and are not considered federal taxes receivable. Due to the lack of agreement, these compliance assessments are less likely to have future collection potential than those unpaid assessments that are considered federal taxes receivable.
4	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differ from that prescribed by SFFAS No. 7, par. 48.	N/A
5	List all of the agency's components for which balances and activities are not combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	N/A
6	List all of the agency's components for which balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	See CP Note 31 Part 2 A
7	Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 - FR Notes.	N/A
8	Provide any other relevant information pertaining to the Federal Reserve Earnings.	See CP Note 31 Part 2 AB
9	Describe the nature of the related party relationship and transactions pertaining to the amount in the ,Other Notes Info, tab, Related party receivables' line.	See CP Note 31 Part 2 AB
10	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other	N/A

**U.S. Department of the Treasury
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Note: 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 16 and 23

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
	Notes Info " tab," Related party payables" line.	
11	Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	N/A
12	Describe the "Other Notes Info" tab, "Related party net cost of operations" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	N/A
13	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.	See Note 31Part 2 AB
14	Provide details on the investments in related parties.	N/A
15	Provide details on related party leases.	N/A
16	Describe control relationships with entities under common ownership, management control, and conservatorship if the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions.	The Secretary serves on the FHFA Oversight Board, and consults with the Director of FHFA on matters involving Fannie Mae and Freddie Mac. This provides the Department a voice in the FHFA's actions as the conservator for Fannie Mae and Freddie Mac. The Department has no transactions with FHFA.
17	Provide any other useful information on related parties.	See Note 31Part 2 AB

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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6 and 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description						
	NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Cash and Other Monetary Assets	D	A	178,186	148,865		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description		2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Operating Cash- not restricted		79,195	49,812	49,812	0
2	Operating Cash- restricted					
3	Other cash - not restricted		149	243	243	0
4	Other cash - restricted		379	315	315	0
5	International monetary assets		76,812	76,593	76,593	0
6	Gold		11,062	11,062	11,062	0
7	Foreign currency		10,589	10,840	10,840	0
	Total		178,186	148,865	148,865	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Operating Cash- not restricted (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The increase in cash, foreign currency and other monetary assets is primarily due to the Treasury's Office of Domestic Finance investment and borrowing decisions to manage the balance and timing of the government's cash position. More specifically, during fiscal year 2012, FMC had an increase in borrowings from the public of \$1.15 trillion. This increase was offset with outlays of \$1.09 during the year. Treasury's regular Operating Cash balance decreased by \$37.0 billion due to Guaranteed and Loan Financing, and a \$1 billion increase was due to other miscellaneous programs affecting cash.
Line Item Notes - Other cash - not restricted (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.
Line Item Notes - Other cash - restricted (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.

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Note: 02 Cash and Other Monetary Assets**Fiscal Year:** 2012**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** 1, 5, 6 and 12**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.**Section:** A **Section Name:** Other Related Information**Line Attributes:** Dollars
Rounding Method: Millions**Decimal:** Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		IMF Letter of Credit - available balance	Debit	41,328	42,950	42,950	0
2		Reserve Position in the IMF	Debit	23,496	22,656	22,656	0
3		SDR Holdings- Exchange Stabilization Fund	Debit	55,240	55,911	55,911	0
4		SDR Certificates outstanding with the FRB	Credit	5,200	5,200	5,200	0
5		Interest bearing liability to the IMF for SDR Allocations	Credit	54,463	55,150	55,150	0
6		Gold certificates	Credit	11,037	11,037	11,037	0

Section: B **Section Name:** Gold**Line Attributes:** Units

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of fine troy ounces of gold	N/A	261,498,927.0000	261,498,900.0000	261,498,900.0000	.0000
2		Statutory price of 1 fine troy ounce of gold	N/A	42.2222	42.2222	42.2222	.0000
3		Market value of 1 fine troy ounce of gold	N/A	1,776.0000	1,620.0000	1,620.0000	.0000

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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6 and 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Analysis of Cash Held Outside Treasury	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER
1		Total Cash Held Outside Treasury (reported to Treas central account thru the statement of Transac/ Stat of Accountbilit	Credit		
2	I	Agency-entered reconciling item	Credit		
3	I	Agency-entered reconciling item	Credit		
4	I	Agency-entered reconciling item	Credit		
5	I	Agency-entered reconciling item	Credit		
6	I	Agency-entered reconciling item	Credit		
7	I	Total cash reported in Note 2.	Debit		
8			Credit		
9			Credit		
10			Credit		
11			Credit		
12			Credit		
13		Total cash reported in Note 2.	N/A		

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Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1, 5, 6 and 12

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe the nature of the amount in the line item "other cash - not restricted."	This is mainly comprised of cash reported by the FMS as Other listed in Note 5 of the Department's AFR. It is mainly cash expected to be included in Operating Cash in the near future and it fluctuates daily.
2	Describe the restrictions on the cash reported in the line item "Other cash - restricted" and any statutory authority (law, regulation, or agreement).	This is mainly non-entity, includes seized cash reported by the Treasury Forfeiture Fund and international reserve assets created by the International Monetary Fund.
3	If the cash is restricted because it is non-entity, state the entity for which the cash is being held.	Internal Revenue Service that is held for taxpayers. Treasury Forfeiture Fund - individuals or entities who own the seized cash. International Monetary Fund - domestic currency available as needed through non-interest-bearing letter of credit.
4	Is the reported restricted cash being held in a financial institution? If yes, is it a Treasury designated bank?	The Office of International Affairs maintains funds at the Federal Reserve Bank in New York that are restricted for use by the IMF. The articles of agreement with the IMF provide for return of these funds should the U.S. withdraw from the IMF. Other restricted assets are held at Treasury designated financial institutions.
5	If the agency has restricted cash, is the restricted cash invested? If yes, is it invested in the Bureau of the Public Debt (BPD) security, agency security, and/or non-Federal security?	Invested cash is displayed on the balance sheet as investments rather than cash. Investments in BPD securities are eliminated from the Department's balance sheet.
6	Describe the nature of the amount in the line item "Foreign currency."	Foreign currency is held by the Exchange Stabilization Fund. All operations of the ESF require the explicit authority of the Secretary of the Treasury. FMS Operating Cash also hold foreign currency in a custodial capacity for the use of the entire U.S. Government.
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign Currency."	N/A
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	Treasury exchange rate.
9	Provide additional details describing the nature and cause of reconciling items reported in Section C, lines 2 through 6.	N/A
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31. Part 2.F IMF Letter of Credit and the Reserve Position for fiscal years 2011 and 2012, include amounts subject to Federal Credit Reform Act (See FR Note 19 commitments).

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Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Accounts and Taxes Receivable	D	A	41,463	36,690		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross	162	82	82	0
2	Related interest receivable - accounts receivable	2,287	1,603	1,603	0
3	Penalties, fines, and administrative fees receivable	18	8	8	0
4	Less: allowance for loss on accounts receivable	-1	-2	-2	0
5	Less: allowance for loss on interest receivable	-5	-3	-3	0
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-12	-6	-6	0
7	Taxes receivable, gross	152,060	147,025	147,025	0
8	Less: allowance for loss on taxes receivable	-113,046	-112,017	-112,017	0
	Total	41,463	36,690	36,690	0

Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.
Line Item Notes - Related interest receivable - accounts receivable (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is related to 200650 (Deposit of Earnings, Federal Reserve System). The receivable balance increased by \$684 million. Receivable on Deposit of Earnings, Federal Reserve System represents the earnings due Treasury as of the month ending date. The increase of \$684 million is the result of an increase in the Federal Reserve weekly deposit of excess earnings to Treasury due to the better economic conditions and an increase in tax receipts.

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Note: 03 Accounts and Taxes Receivable

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 13

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**U.S. Department of the Treasury
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Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Taxes (To be completed by the Depts. of Treasury, Labor and Homeland Security)	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero			
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest on uncollectible accounts (SFFAS No. 1, par. 55)	Debit	5	4	4	0

Tab: Text Data

Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	Allowances are calculated differently by each Treasury bureau depending on the nature of the balances.
2	Describe the method(s) used to calculate the allowance on taxes receivable.	IRS uses a sophisticated model to estimate both taxes receivable and the allowance. TTB uses aging, analysis of individual accounts, analysis of offers in compromise, etc.
3	Explain any material difference between the balance of accounts receivable and the amounts reported on the Treasury Report on Receivables.	No known material differences.
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 2.I

**U.S. Department of the Treasury
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Note: 04A Direct Loans Receivable and Mortgage Backed Securities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1,11, and 12

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Loans Receivable and mortgage backed securities		D	A	30,222	99,068		
		Variance:		0	0	Rounding Method: Millions	
						Decimal: Zero	
Line Status	Line Description	CY Face Value of loans outstanding	CY Long-term cost of loans	CY Net loans receivable	PY Face Value of loans outstanding	PY Long-term cost of loans	PY Net loans receivable
13	GSE Mortgage Backed Securities Purchase Program	0	0	0	70,586	-1,831	72,417
14	SBLF Small Business Lending	3,980	50	3,930	4,028	-80	4,108
15	HFA Initiative	13,684	1,128	12,556	15,143	815	14,328
16	IMF Quota	1,995	137	1,858	1,995	64	1,931
17	IMF NAB	1,490	-21	1,511	0	0	0
18	IMF NAB (Non-Credit Reform)	10,382	142	10,240	6,148	0	6,148
19	All other loans receivable	139	12	127	152	16	136
	Total	31,670	1,448	30,222	98,052	-1,016	99,068

Threshold

Line Description	Question	Answer
Line Item Notes - SBLF Small Business Lending (CY Long-term cost of loans)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The 2012 performance assumptions anticipate an increased cost due to lower dividend rates, both actual and projected, paid by participating institutions relative to the dividend rates projected as of September 30, 2011. These lower dividend rates are the result of continuing success by participating banks in increasing small business lending.
Line Item Notes - HFA Initiative (CY Face Value of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is from the normal course of business reflecting prepayments during the year.
Line Item Notes - HFA Initiative (CY Long-term cost of loans)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The upward reestimate in fiscal year 2012 was primarily related to NIBP driven by lower projected prepayment rates and lower than expected market interest rates which reduced coupon rates for the HFA bonds converted from escrow in fiscal year 2012. The drop in prepayment rates increases the cost of the program since the HFA bonds carry a lower weighted average coupon than the funding cost of the program.
Line Item Notes - IMF Quota (CY Long-term cost of loans)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The change in reestimate is primarily due to fluctuations in the valuation of the SDR rate compare the U.S. dollar since the calculation of the fiscal year 2011 reestimate.

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Note: 04A Direct Loans Receivable and Mortgage Backed Securities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1,11, and 12

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - IMF NAB (CY Face Value of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	On April 12, 2012, the Department made its initial FCRA disbursement to the NAB.
Line Item Notes - IMF NAB (Non-Credit Reform) (CY Face Value of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	During fiscal year 2012 the Department disbursed \$4.2 billion in new loans to the IMF under the U.S. NAB arrangement for other countries.
Line Item Notes - IMF NAB (Non-Credit Reform) (CY Long-term cost of loans)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The change is primarily due to fluctuations in the valuation of the SDR rate compare the U.S. dollar. There is and an increase in allowance for dobutful accounts.
Line Item Notes - All other loans receivable (CY Long-term cost of loans)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

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Note: 04A Direct Loans Receivable and Mortgage Backed Securities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1,11, and 12

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Subsidy Expense/(Income)			Line Attributes: Dollars		Decimal: Zero	
					Rounding Method: Millions			
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes	
13		GSE Mortgage Backed Securities Purchase Program	Debit	-705	1,814	1,814	0	
14		SBLF Small Business Lending Fund	Debit	105	-80	-80	0	
15		CDFI	Debit			2	-2	
16		HFA Initiative	Debit	515	9	9	0	
17		IMF Quota	Debit	67	62	62	0	
18		IMF NAB	Debit	-20	0		0	
19		All other loans receivable	Debit	-3	2		2	
20		Total	N/A	-41	1,807	1,807	0	

Threshold

Line Description	Question	Answer
Other Notes Info - SBLF Small Business Lending Fund (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The 2012 performance assumptions anticipate an increased cost due to lower dividend rates, both actual and projected, paid by participating institutions relative to the dividend rates projected as of September 30, 2011. These lower dividend rates are the result of continuing success by participating banks in increasing small business lending.
Other Notes Info - HFA Initiative (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The upward reestimate in fiscal year 2012 was primarily driven by lower projected prepayment rates and lower than expected market interest rates which reduced coupon rates for the HFA bonds converted from escrow in fiscal year 2012. The drop in prepayment rates increases the cost of the program since the HFA bonds carry a lower weighted average coupon than the funding cost of the program.

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1,11, and 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Foreclosed Assets - Balances (SFFAS No. 3, par. 91)	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Balances for property held Pre-1992	Debit				
2		Balances for property held Post-1991	Debit				

Section: C	Section Name: Components of Loans Receivable, Net - Current Year	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	Federal Direct Student Loans	Electric Loans	Rural Housing Service	Federal Family Education Loan	Water and Environmental Loans	Farm Loans
1	I	Loans receivable, net - beginning of the year	Debit						
2	I	Loans disbursed (loans made)	Debit						
3	I	Loan collections (principal and interest repayments, penalties and fines related to loans)	Debit						
4	I		Debit						
5	I		Debit						
6	I		Debit						
7	I		Debit						
8	I	Interest accrued on loans	Debit						
9	I	Foreclosed property acquired	Debit						
10	I	Allowance for loss (loans, interest, and foreclosed property)	Debit						
11	I	Allowance for	Debit						

**U.S. Department of the Treasury
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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1,11, and 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C **Section Name:** Components of Loans Receivable, Net - Current Year **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Federal Direct Student Loans	Electric Loans	Rural Housing Service	Federal Family Education Loan	Water and Environmental Loans	Farm Loans
		subsidy							
12	I		Debit						
13	I		Debit						
14	I		Debit						
15	I		Debit						
16	I	Loans receivable, net - end of the year	Debit						

Line	Status	Line Description	NB	Export-Import Bank Loans	U.S. Agency for International Development	Housing and Urban Development	Telecommunications Loans	GSE Mortgage Backed Securities Purchase Program	All other loans receivable
1	I	Loans receivable, net - beginning of the year	Debit						
2	I	Loans disbursed (loans made)	Debit						
3	I	Loan collections (principal and interest repayments, penalties and fines related to loans)	Debit						
4	I		Debit						
5	I		Debit						
6	I		Debit						
7	I		Debit						
8	I	Interest accrued on loans	Debit						
9	I	Foreclosed property acquired	Debit						
10	I	Allowance for loss (loans, interest, and foreclosed property)	Debit						
11	I	Allowance for subsidy	Debit						

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Note: 04A Direct Loans Receivable and Mortgage Backed Securities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1,11, and 12

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: C **Section Name:** Components of Loans Receivable, Net - Current Year **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Export-Import Bank Loans	U.S. Agency for International Development	Housing and Urban Development	Telecommunications Loans	GSE Mortgage Backed Securities Purchase Program	All other loans receivable
12	I		Debit						
13	I		Debit						
14	I		Debit						
15	I		Debit						
16	I	Loans receivable, net - end of the year	Debit						

Section: D **Section Name:** Components of Loans Receivable, Net - Prior Year **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Federal Direct Student Loans	Electric Loans	Rural Housing Service	Federal Family Education Loan	Water and Environmental Loans	Farm Loans
1	I	Loans receivable, net - beginning of the year	Debit						
2	I	Loans disbursed (loans made)	Debit						
3	I	Loan collections (principal and interest repayments, penalties and fines related to loans)	Debit						
4	I		Debit						
5	I		Debit						
6	I		Debit						
7	I		Debit						
8	I	Interest accrued on loans	Debit						
9	I	Foreclosed property acquired	Debit						
10	I	Allowance for loss (loans, interest, and foreclosed property)	Debit						
11	I	Allowance for	Debit						

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1,11, and 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D **Section Name:** Components of Loans Receivable, Net - Prior Year **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Federal Direct Student Loans	Electric Loans	Rural Housing Service	Federal Family Education Loan	Water and Environmental Loans	Farm Loans
		subsidy							
12	I		Debit						
13	I		Debit						
14	I		Debit						
15	I		Debit						
16	I	Loans receivable, net - end of the year	Debit						

Line	Status	Line Description	NB	Export-Import Bank Loans	U.S. Agency for International Development	Housing and Urban Development	Telecommunications Loans	GSE Mortgage Backed Securities Purchase Program	All other loans receivable
1	I	Loans receivable, net - beginning of the year	Debit						
2	I	Loans disbursed (loans made)	Debit						
3	I	Loan collections (principal and interest repayments, penalties and fines related to loans)	Debit						
4	I		Debit						
5	I		Debit						
6	I		Debit						
7	I		Debit						
8	I	Interest accrued on loans	Debit						
9	I	Foreclosed property acquired	Debit						
10	I	Allowance for loss (loans, interest, and foreclosed property)	Debit						
11	I	Allowance for subsidy	Debit						

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Note: 04A	Direct Loans Receivable and Mortgage Backed Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1,11, and 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Components of Loans Receivable, Net - Prior Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero				
Line	Status	Line Description	NB	Export-Import Bank Loans	U.S. Agency for International Development	Housing and Urban Development	Telecommunications Loans	GSE Mortgage Backed Securities Purchase Program	All other loans receivable
12	I		Debit						
13	I		Debit						
14	I		Debit						
15	I		Debit						
16	I	Loans receivable, net - end of the year	Debit						

Tab: Text Data

Line	Question	Answer
1	Provide a broad description of foreclosed property.	N/A
2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 2.H

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Note: 04B	Loan Guarantees	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	
Loan Guarantee Liabilities		C	L	7	0	
		Variance:		0	0	
				Rounding Method: Millions		
				Decimal: Zero		
Line	Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
9	I	Air Transportation Stabilization Board				
13		FHA -Refinance Program	7			
14						
15						
16						
17						
18		All other loan guarantee liabilities				
Total			7			

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Note: 04B	Loan Guarantees	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Other Related Information			Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	CY Face Value of Loans Outstanding D	CY Amount Guaranteed by the Government D	CY Subsidy Expense D	PY Face Value of Loans Outstanding D	PY Amount Guaranteed by the Government D	PY Subsidy Expense D	
9	I	Air Transportation Stabilization Board	N/A							
13		FHA -Refinance Program	N/A	307	41	6				
14			N/A							
15			N/A							
16			N/A							
17			N/A							
18		All other loans guarantee liabilities	N/A							
19		Total:	N/A	307	41	6				

Tab: Text Data

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 2.H

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Note: 05	Inventories and Related Property	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Immaterial to the Dept no separate note disclosure	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Inventories and Related Property	D	A	630	743		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory - balance beginning of year	757	707	707	0
2	Prior-period adjustment (not restated)				
3	Capitalized acquisitions from the public	787	664	664	0
4	Capitalized acquisitions from Government agencies				
5	Inventory sold or used	-904	-614	-614	0
6	Total allowance for inventories and related property	-10	-14	-14	0
	Total	630	743	743	0

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Note: 05 Inventories and Related Property

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Immaterial to the Dept no separate note disclosure

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Inventory Yearend Balances by Category Type

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Inventory purchased for sale	Debit				
2		Inventory held in reserve for future sale to the public	Debit				
3		Inventory and operating materials and supplies held for repair	Debit				
4		Inventory - excess, obsolete, and unserviceable	Debit				
5		Operating materials and supplies held for use	Debit	18	17	17	0
6		Operating materials and supplies held in reserve for future use	Debit	26	26	26	0
7		Operating materials and supplies excess, obsolete, and unserviceable	Debit				
8		Stockpile materials	Debit				
9		Stockpile materials held for sale	Debit				
10		Forfeited property	Debit	89	63	63	0
11		Other related property	Debit	507	651	651	0
12		Total allowance for inventories and related property	Credit	10	14	14	0
13		Total inventories and related property, net	N/A	630	743	743	0

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Note: 05	Inventories and Related Property	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Immaterial to the Dept no separate note disclosure	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Capitalized Acquisitions From Government Agencies by Trading Partner	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit				
2		Department of Defense	Debit				
3		Department of Justice	Debit				
4		National Aeronautics and Space Administration	Debit				
5		All other departments	Debit				
6		Total Capitalized Assets from Federal Agencies	N/A				

Section: C	Section Name: Other Information - Dollar Value	Line Attributes: Dollars
		Rounding Method: Whole-Dollars
		Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	Debit	571	494,000,000	494,000,000	0
2		Forfeited property	Debit	84	54,000,000	54,000,000	0
3		Goods held under price support and stabilization programs	Debit				

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Note: 05 Inventories and Related Property

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Immaterial to the Dept no separate note disclosure

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: D **Section Name:** Other Information - Number of Items/Volume

Line Attributes: Units

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A	30,702.0000	30,900.0000	30,900.0000	.0000
2		Forfeited property	N/A	16,343.0000	15,297.0000	15,297.0000	.0000
3		Goods held under price support and stabilization programs	N/A				

Tab: Text Data

Line	Question	Answer
1	Method used to calculate allowance for each category of inventory.	All inventory that is not for sale has an allowance of 100% of the original value.
2	Significant accounting principles and methods of applying those principles.	Inventory and related property includes inventory, operating materials and supplies and forfeited property held by Treasury. Treasury's operating materials and supplies are maintained for the production of bureau products. Treasury maintains inventory accounts or balances for use in manufacturing currency and coins. The cost of these items is included in inventory costs and is recorded as cost of goods sold upon delivery to customers. Inventory for check processing activities is also maintained.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	<p>The Treasury values inventories at either standard cost, or lower of cost or latest acquisition cost, except for finished goods inventories, which are valued at weighted-average unit cost. These inventories were categorized based on the Department's major activities and the services the Department provides to the Federal Government and the public. All operating materials and supplies are recorded as an expense when consumed in operations.</p> <p>Forfeited property and currency is recorded in the respective seized property and forfeited asset tracking systems at the estimated fair value at the time of seizure. However, based on historical sales experiences for the year, properties are adjusted to reflect the market value at the end of the fiscal year for financial statement reporting purposes. Direct and indirect holding costs are not capitalized for individual forfeited asset. Forfeited currency not deposited into the Fund is included as part of Entity Assets - Cash and Other Monetary Assets.</p> <p>Further, mortgages and claims on forfeited assets are recognized as a valuation allowance and a reduction of deferred revenue from forfeited assets when the asset is forfeited. The allowance includes mortgages and claims on forfeited property held for sale and a minimal amount of claims on forfeited property previously sold. Mortgages and claims expenses are recognized when the related asset is sold and is reflected as a reduction of sales of forfeited property.</p>

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Note: 06 Property, Plant, and Equipment

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 19

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Property, Plant and Equipment		D	A	2,435	2,266		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description	CY PP&E	CY Accum. Depr.	CY Net PP& E	PY PP&E	PY Accum. Depr.	PY Net PP&E
1	PP&E - balance beginning of year	6,334	4,068	2,266	5,986	3,955	2,031
2	Prior-period adjustments (not restated)						
3	Capitalized acquisitions from the public	574		574	665		665
4	Capitalized acquisitions from Government agencies	114	20	94	83	12	71
5	Deletions from the Balance Sheet	-838	-783	-55	-400	-381	-19
6	Revaluations						
7	Stewardship reclassifications						
8	Depreciation/amortization		444	-444		482	-482
	Total	6,184	3,749	2,435	6,334	4,068	2,266

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Cost of PP&E for each category				Line Attributes: Dollars	
						Rounding Method: Millions	Decimal: Zero
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	739	703	703	0
2		Furniture, fixtures, and equipmen (including aircraf,ships, vessels, small boats, and vehicles)	Debit	3,012	3,097	3,097	0
3		Construction in progress	Debit	172	153	153	0
4		Land and Land Rights	Debit	17	15	15	0
5		Internal use software	Debit	1,824	1,849	1,849	0
6		Assets under capital lease	Debit	9	7	7	0
7		Leasehold improvements	Debit	411	510	510	0
8		Other property, plant and equipment	Debit				
9		Total property, plant and equipment	N/A	6,184	6,334	6,334	0

Threshold	Question	Answer
Other Notes Info - Construction in progress (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Other Notes Info - Land and Land Rights (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

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Note: 06 Property, Plant, and Equipment

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 19

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: A **Section Name:** Cost of PP&E for each category

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Threshold

Line Description	Question	Answer
Other Notes Info - Assets under capital lease (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Other Notes Info - Leasehold improvements (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

Section: B **Section Name:** Accumulated Depreciation/Amortization

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	382	360	360	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	2,164	2,259	2,259	0
3		Internal use software	Credit	1,002	1,151	1,151	0
4		Assets under capital lease	Credit	2	1	1	0
5		Leasehold improvements	Credit	199	297	297	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-3,749	-4,068	-4,068	0

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Intragovernmental Capitalized acquisition amounts					Line Attributes: Dollars	
							Rounding Method: Millions	
							Decimal: Zero	
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		General Services Administration	Debit	47	50	50	0	
2		Department of Defense	Debit	1	1	1	0	
3		Department of the Interior	Debit	16	13	13	0	
4		Department of Justice	Debit					
5		National Aeronautics and Space Administration	Debit					
6		All other departments	Debit	50	19	19	0	
7		Total capitalized assets from Federal agencies	N/A	114	83	83	0	

Section: D		Section Name: Gain/Loss on Sale/Disposition					Line Attributes: Dollars	
							Rounding Method: Millions	
							Decimal: Zero	
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Gain/loss on sale/disposition of property, plant and equipment	Credit	-31	-17	-17	0	

Tab: Text Data		
Line	Question	Answer
1	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 29, par 25).	Treasury complex (Main Treasury Building and Annex) and Mint has 4 buildings.
2	Provide any other relevant information pertaining to this note and any material changes from the prior years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	CP Note 31Part 2 J

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Note: 07 Debt and Equity Securities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1,10 and 26

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Debt and Equity Securities		D	A	18,047	26,660		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Non-U.S. Government Securities	15,415	15,777	15,777	0
2	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Commercial Securities				
3	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Mortgage/asset backed Securities				
4	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Corporate and other bonds				
5	All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9) All: Other fixed/debt securities	4	4	4	0
6	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks	2,625	10,876	14	10,862
7	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Unit Trusts				
8	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): All Other Equity	3	3	3	0

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Note: 07	Debt and Equity Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1,10 and 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Line	Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
		Securities				
9		Other				
		Total	18,047	26,660	15,798	10,862

Threshold		
Line Description	Question	Answer
Line Item Notes - Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Non-TARP Investment in AIG that was reported in CP Note 21 in fiscal year 2011.

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Note: 07 Debt and Equity Securities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1,10 and 26

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Investment Category - Held-to-Maturity Securities

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	PY Basis (Costs) D	PY Unamortized Premium/Discount D	PY Net Investment
1		Fixed/Debt Securities: Non-U.S. Government securities	N/A						
2		Fixed/Debt Securities: Non-U.S. Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A	6	-2	4	6	-2	4
6		Equity Securities: Common stocks	N/A	19	-5	14	19	-5	14
7		Equity Securities: Unit trusts	N/A	6	-3	3	6	-3	3
8		Equity Securities: All Other equity securities	N/A						
9		Other	N/A						
10		Total Held-to-Maturity Securities	N/A	31	-10	21	31	-10	21

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Note: 07 Debt and Equity Securities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1,10 and 26

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: B **Section Name:** Investment Category - Available-for-Sale Securities

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value
1		Fixed/Debt Securities: Non-US Government securities	N/A	15,151	264	15,415	15,499	278	15,777
2		Fixed/Debt Securities: Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A						
6		Equity Securities: Common stocks	N/A	3,603	-992	2,611	22,387	-11,525	10,862
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: All other equity securities	N/A						
9		Other	N/A						
10		Total Available-for-Sale Securities	N/A	18,754	-728	18,026	37,886	-11,247	26,639

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Note: 07	Debt and Equity Securities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1,10 and 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Investment Category - Trading Securities		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value		
1		Fixed/Debt Securities: Non-US Government securities	N/A								
2		Fixed/Debt Securities: Commercial securities	N/A								
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A								
4		Fixed/Debt Securities: Corporate and other bonds	N/A								
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A								
6		Equity Securities: Common stocks	N/A								
7		Equity Securities: Unit trusts	N/A								
8		Equity Securities: All other equity securities	N/A								
9		Other	N/A								
10		Total Trading Securities	N/A								

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Note: 07 Debt and Equity Securities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1,10 and 26

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: D **Section Name:** Other Information

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Change
1		Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit				
2		Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit				
3		Gross realized losses (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Credit				
4		Gross gains included in earnings from s from transfers of securities from available-for-sale into trading	Debit				
5		Gross losses included in earnings from s from transfers of securities from available-for-sale into trading	Credit				
6		Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income	Debit	264	278	278	

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Note: 07 Debt and Equity Securities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1,10 and 26

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: D **Section Name:** Other Information

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Change
7		Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit				
8		Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit				
9		Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit				
10		Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	Debit				
11		Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit				

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Note: 07 Debt and Equity Securities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1,10 and 26

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	CDF - Line 5 represents \$.5M in convertible subordinated debt securities and \$3.5M in secondary capital investments in federal credit unions. Line 8 represents \$3M of other equity securities with limited partnership interests.
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5, 8 and 9 in Sections A through C.	CDF - Line 5 represents \$2M in convertible subordinated debt securities (and the related \$1.5M discount on imputed interest) and \$3.5M in secondary capital investments in federal credit unions. Line 8 represents \$6M of other equity securities with limited partnership interests. All of CDFI securities are "Held to Maturity."
3	Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).	N/A
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).	N/A
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2G - "Non-TARP Investment in American International Group, Inc." and "Other Investments and Related Interest"

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Note: 08	Other Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Other Assets		D	A	6,050	5,715		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	7	6	6	0
4	Regulatory Assets				
5	Other assets	6,043	5,709	5,709	0
	Total	6,050	5,715	5,715	0

Threshold

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2011 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Most of this balance relates to the Internal Revenue Service (IRS) and fluctuation of this amount is not significant.
Line Item Notes - Advances and prepayments (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This amount is not significant to the Department.

Tab: Text Data

Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advances to the public consist of cash outlays for criminal investigations (IRS) and employee travel.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	\$6.043 billion relates to Treasury participation in Multilateral Development Banks (MDB). See AFR Note 9.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2 G "Investments in International Financial Institutions"

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Note: 09	Accounts Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 19 and Note 31 Part 2 N	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	
Accounts Payable		C	L	4,922	4,787	
			Variance:	0	0	Rounding Method: Millions
						Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	4,922	4,787	4,787	0
	Total	4,922	4,787	4,787	0

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Note: 09	Accounts Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 19 and Note 31 Part 2 N	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Interest	No Data Flag: YES	Line Attributes: Dollars							
			Rounding Method: Millions							
			Decimal: Zero							
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	C	Previously Rptd	C	Line Item Changes	D
1		Interest accrued and owed to others	N/A							

Tab: Text Data

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.N.

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 16

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Federal Debt Securities Held by the Public		C	L	11,307,583	10,148,963		
			Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Marketable Securities - Treasury bills	1,613,026	1,475,557	1,475,557	0
2	Marketable Securities - Treasury notes	7,114,961	6,406,983	6,406,983	0
3	Marketable Securities - Treasury bonds	1,194,715	1,016,407	1,016,407	0
4	Marketable Securities - Treasury inflation protected securities	807,469	705,352	705,352	0
5	Non-marketable securities	539,415	522,732	522,732	0
6	Unamortized premium on Treasury securities	32,381	20,423	20,423	0
7	Unamortized discount on Treasury securities	-51,606	-49,961	-49,961	0
8	Accrued interest payable on debt issued by Treasury	57,222	51,470	51,470	0
9	Securities at par				
10	Unamortized premium on securities				
11	Unamortized discount on securities				
12	Accrued interest payable on agency securities				
	Total	11,307,583	10,148,963	10,148,963	0

Threshold

Line Description	Question	Answer
Line Item Notes - Marketable Securities - Treasury bonds (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Treasury primarily used the existing suite of securities to meet the borrowing needs of the Federal Government while increasing its offerings of longer term securities to extend the average length of maturity. As a result, Treasury bonds increased by \$178 billion.

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 16

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Federal Debt Held By the Public: Other Related Information

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Debt subject to statutory limit	Credit	16,027,021	14,746,553	14,746,553	0
2		Statutory debt limit	Credit	16,394,000	15,194,000	15,194,000	0
3		Loss or gain for difference between the reacquisition price and the net carrying value of the extinguished debt	Credit				

Section: B **Section Name:** Federal Debt Held By The Public: Average Interest Rate

Line Attributes: Percent

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Marketable securities - Treasury bills	N/A	.1000	.1000	.1000	.0000
2		Marketable securities - Treasury notes	N/A	2.0000	2.3000	2.3000	.0000
3		Marketable securities - Treasury bonds	N/A	5.4000	5.8000	5.8000	.0000
4		Marketable securities - Treasury inflation protected securities	N/A	1.4000	1.9000	1.9000	.0000
5		Non-marketable securities	N/A	2.1000	2.8000	2.8000	.0000

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 16

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Pursuant to Federal law, are old currencies issued by the Federal Government and not yet redeemed or written off identified as a Federal debt liability at face value?	BPD does not write off debt. The Matured Unredeemed (old) debt is recorded at par value and is also fully amortized; therefore, yes, it is recorded at face value in the debt liability.
2	Provide the losses or gains for the difference between the reacquisition price and the net carrying value of the extinguished debt recognized currently in the period of the extinguishment for those securities that are retired before the maturity date because of a call feature of the security, or because they are eligible for redemption by the holder on demand.	Currently Marketable Treasury Securities and most non-marketable Treasury securities are not early redeemable; therefore, there are no gains or losses to record. These securities are redeemed at par value. The only Treasury securities that are early redeemable are Government Account Series securities (GAS), which are non-marketable. However, the intent of the GAS program is to hold to maturity, and because of this intent and the information found in SFFAS 1 and 5, BPD records these securities at amortized cost not the market value. Gains and losses are not broken out and reported separately because they are not material; therefore they are captured in interest expense.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.K.

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 27 and BPD Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Investments in Federal Debt securities	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized discount C
19		Department of Treasury, Exchange Stabilization Fund	N/A	22,680			22,680	22,721	
23		Hope Bond	N/A	493			493	493	
24			N/A						
25			N/A						
26		All other programs and funds	N/A	8,344	220	283	8,407	7,340	111
27		Total	N/A	31,517	-220	283	31,580	30,554	-111

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
19		Department of Treasury, Exchange Stabilization Fund	N/A		22,721
23		Hope Bond	N/A		493
24			N/A		
25			N/A		
26		All other programs and funds	N/A	240	7,469
27		Total	N/A	240	30,683

Section: B	Section Name: Fiduciary Funds - Tresury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
1		Fiduciary Investments	N/A	16		1	17	75	
2			N/A						
3			N/A						
4			N/A						
5			N/A						

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 27 and BPD Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Fiduciary Funds - Tresury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
6			N/A						
7			N/A						
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						
13			N/A						
14			N/A						
15			N/A						
16		Total	N/A	16		1	17	75	

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
1		Fiduciary Investments	N/A	2	77
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11			N/A		
12			N/A		
13			N/A		
14			N/A		
15			N/A		
16		Total	N/A	2	77

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 27 and BPD Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

Section:	Section Name:	No Data Flag:	Line Attributes:	Rounding Method:	Decimal:				
C	Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity	YES	Dollars	Millions	Zero				
Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						
13			N/A						
14			N/A						
15			N/A						
16		Total	N/A						

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 27 and BPD Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	PY Unamortized premium C	PY Net Investment
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11			N/A		
12			N/A		
13			N/A		
14			N/A		
15			N/A		
16		Total	N/A		

Section: D	Section Name: Programs and Funds (to be completed only by Treasury)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Social Security Administration, Federal Old-Age and Survivors Insurance	Debit	2,586,697	2,492,531	2,492,531	0
2		Office of Personnel Management, Civil Service Retirement and Disability	Debit	819,444	795,371	795,371	0
3		Office of Personnel Management, Employees, Health Benefits	Debit	21,259	19,191	19,191	0
4		Department of Health and Human Services, Federal	Debit	228,292	245,939	245,939	0

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Note: 10B Treasury securities held by the Government trust, revolving, and special funds

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 27 and BPD Schedule

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: D **Section Name:** Programs and Funds (to be completed only by Treasury)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
5		Hospital Insurance Department of Defense, Military Retirement Fund	Debit	376,439	326,040	326,040	0
6		Department of Defense, Medicare-Eligible Retiree Health Care Fund	Debit	176,113	161,741	161,741	0
7		Social Security Administration, Federal Disability Insurance	Debit	132,345	161,965	161,965	0
8		Department of Labor, Unemployment	Debit	20,673	16,030	16,030	0
9		Federal Deposit Insurance Corporation Funds	Debit	36,498	34,926	34,926	0
10		Office of Personnel Management, Employees' Life Insurance	Debit	41,250	39,678	39,678	0
11		Department of Energy, Nuclear Waste Disposal	Debit	49,552	48,611	48,611	0
12		Department of Health and Human Services, Federal Supplementary	Debit	69,324	70,446	70,446	0
13		Housing and Urban Development, Federal Housing Administration	Debit				
14		Department of Veterans Affairs, National Service Life Insurance Fund	Debit				
15		Department of	Debit	9,970	16,302	16,302	0

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Note: 10B Treasury securities held by the Government trust, revolving, and special funds

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 27 and BPD Schedule

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: D **Section Name:** Programs and Funds (to be completed only by Treasury)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
16		Transportation, Highway Trust Fund Department of Transportation, Airport and Airway Trust Fund	Debit	10,425	8,641		8,641
17		Pension Benefit Guaranty Corporation Fund	Debit	21,114	20,974	20,974	0
18		Department of State, Foreign Services Retirement and Disability Fund	Debit	16,893	16,397	16,397	0
19		Department of the Treasury, Exchange Stabilization Fund	Debit	22,680	22,721	22,721	0
20		Railroad Retirement Board	Debit				
21		Office of Personnel Management, Postal Service Retiree Health	Debit	45,347	43,708	43,708	0
22		Housing and Urban Development, Ginnie Mae	Debit				
23		Federal Financing Bank - Hope Bond	Debit	493	493	493	0
24		National Credit Union Share Insurance Fund	Debit	10,297	10,733	10,733	0
25			Debit				
26		All other programs and funds	Debit	94,439	102,429	110,577	-8,148
27		Subtotal Intragovernmental Debt Holdings	N/A	4,789,544	4,654,867	4,654,374	493

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 27 and BPD Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Programs and Funds (to be completed only by Treasury)					Line Attributes: Dollars	Decimal: Zero
						Rounding Method: Millions	
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
28		Total Net Unamortized Premiums/Discounts for Intragovernmental	Debit	56,250	47,624	47,624	0
29		Total Intragovernmental Debt Holdings	N/A	4,845,794	4,702,491	4,701,998	493

Threshold	Line Description	Question	Answer
	Other Notes Info - Department of Defense, Military Retirement Fund (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Social Security Administration, Federal Disability Insurance (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Department of Labor, Unemployment (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Department of Transportation, Highway Trust Fund (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Department of Transportation, Airport and Airway Trust Fund (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Total Net Unamortized Premiums/Discounts for Intragovernmental (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Variance is spread throughout variance agency activity. Direct further variance analysis back to the agency referenced in the line descriptions above.

Tab: Text Data		
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	For further information please see GAO report GAO-13-114 Schedule of Federal Debt. No significant accounting policy.

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Federal Employee and Veteran Benefits Payable		C	L	655	641		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Pension and accrued benefits				
2	Post-retirement health and accrued benefits				
3	Veteran's compensation and burial benefits				
4	Life Insurance and accrued benefits				
5	FECA Benefits	577	559	559	0
6	Liability for other retirement and postemployment benefits	78	82	82	0
	Total	655	641	641	0

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab **No Data Flag:** YES **Line Attributes:** Dollars **Rounding Method:** Millions **Decimal:** Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability- beginning of period	Credit				
2		Prior-period adjustments(not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal Costs (SFFAS No. 5, par. 72)	Credit				
5		Interest on pension liability during the period	Credit				
6		Prior (and past) service cost (from the initiation of a new plan)	Credit				
7		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit				
8		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit				
9		Other	Credit				
10		Total pension expense (SFFAS No. 5, par.72)	N/A				
11		Less Benefits Paid	Debit				

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: A **Section Name:** Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
12		Pension and Accrued Benefits Liability-end of period	N/A				

Section: B **Section Name:** Pension Liability Long-Term Significant Assumptions Used in 2012 and 2011 Valuation **No Data Flag:** YES **Line Attributes:** Percent

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest (except OPM)	N/A				
2		Rate of inflation (except OPM)	N/A				
3		Projected salary increases (except OPM)	N/A				

Section: C **Section Name:** Postretirement Health and Accrued Benefits **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of	Credit				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Postretirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
		a new plan) during the period					
4		Normal costs	Credit				
5		Interest on liability	Credit				
6	I	Change in medical cost trend rate assumption (gains)/losses	Credit				
7		Actuarial (gains)/losses (from experience)	Credit				
8		Actuarial (gains)/losses (from assumption changes)	Credit				
9		Other	Credit				
10		Total postretirement health benefits expense	N/A				
11		Less claims paid	Debit				
12		Postretirement health and accrued benefits liability-end of period	N/A				

Section: D	Section Name: Postretirement Health Liability Significant Assumptions Used in Determining the 2012 and 2011 Valuation	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Ultimate rate of health care cost trend	N/A				
3		Single equivalent rate of health care cost trend	N/A				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit				
2		Total assets of pension (SFFAS No.5, par. 68)	Debit				
3		Market value of investments in market-based and marketable securities included in line 2	Debit				
4		Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit				
5		Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Debit				

Section: K	Section Name: Workers' Compensation Benefits (to be completed by DOL)	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	COLA	CPIM
4		2015	N/A		
5	I	2016+	N/A		
6		2016	N/A		
7		2017+	N/A		

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: N **Section Name:** Veteran's Compensation and Burial Benefits (to be completed by the Department of Veterans Affairs) **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	CY Compensation	CY Burial	CY Total	PY Compensation	PY Burial	PY Total
1		Veterans compensation and burial benefits liability - beginning of period	Credit						
2		Prior-period adjustments (not restated)	Credit						
3		Interest on the liability	Credit						
4		Prior (and past) service costs from program amendments (or the initiation of a new program) during the period	Credit						
5		Actuarial (gains)/losses (from experience)	Credit						
6		Actuarial (gains)/losses (from assumption changes)	Credit						
7		Other	Credit						
8		Total current year expenses	N/A						
9		Less benefits paid	Debit						
10		Veterans compensation and burial benefits liability - end of period	N/A						

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: O **Section Name:** Civilian Life Insurance and Accrued Benefits (to be completed only by OPM) **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actuarial accrued life insurance benefits liability - beginning of period	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		New entrant expense	Credit				
4		Interest on life insurance liability during the period	Credit				
5		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit				
6		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit				
7		Other	Credit				
8		Total life insurance expense	N/A				
9		Less costs paid	Debit				
10		Actuarial accrued life insurance benefits liability - end of period	N/A				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: P	Section Name: Civilian Actuarial Life Insurance Liability (to be completed only by OPM)	No Data Flag: YES	Line Attributes: Percent				
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of interest	N/A				
2		Rate of increases in salary	N/A				

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.	N/A
2	For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).	N/A
3	Provide the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	N/A
4	Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par.19).	N/A
5	Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	N/A
6	Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	N/A
10	Provide the source(s) of the information entered for Line Item Notes tab lines 4, 5, and 6.	Bureau's trial balance
11	Provide the source(s) for the components of pension expense entered in Section A.	N/A
12	Provide the source(s) for the interest rate for pension expense entered in Section B.	N/A
13	Provide the source(s) for the components of postretirement expense entered in Section C.	N/A
14	Provide the source(s) for the interest rate for pension expense entered in Section D.	N/A
17	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.O.

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER	
Environmental and Disposal Liabilities		C	L	0	0	
		Variance:		0	0	
				Rounding Method: Millions		
				Decimal: Zero		
Line	Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
9						
10						
11						
12						
13						
14		Other Environmental and Disposal Liabilities				
		Total				

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				

Tab: Text Data **No Data Flag: YES**

Line	Question	Answer
1	List the applicable laws and regulations covering cleanup requirements	
2	Provide a description of the type of environmental and disposal liabilities identified.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 13	Benefits Due and Payable	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Benefits Due and Payable	C	L	0	0		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Other Entitlement Benefits Due and Payable				
	Total				

Tab: Text Data **No Data Flag: YES**

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Insurance and Guarantee Program Liabilities		C	L	0	0		
Variance:				0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
7	Other Insurance Programs				
8					
9					
Total					

Tab: Text Data **No Data Flag: YES**

Line	Question	Answer
1	Provide a description for the type of insurance or guarantee programs identified in the "Line Item Notes" tab.	
2	Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled, "Other insurance programs" in the "Line Item Notes" tab.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 15	Other Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 6, 18 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Other Liabilities	C	L	83,804	83,835		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Deferred revenue	326	290	290	0
2	Accrued wages and benefits	558	558	558	0
3	Gold certificates	11,037	11,037	11,037	0
4	Other debt				
5	Exchange Stabilization Fund	54,463	55,150	55,150	0
6	Legal and other contingencies				
7	Grant payments due to State and local governments and others				
8	Other employee and actuarial liabilities				
10	D.C. pension liability	10,059	9,671	9,671	0
11	Custodial liabilities				
12	Accrued annual leave	582	593	593	0
14	Advances and prepayments	2	19	19	0
15	Farm and other subsidies				
16	Deposit funds	1,317	861	861	0
17	Bonneville Power Administration Non-Federal power projects and capital lease liabilities and disposal liabilities				
18					
19	Ceritificates Issued to FRB - ESF	5,200	5,200	5,200	0
20					
21	Other Liabilities	260	456	456	0
	Total	83,804	83,835	83,835	0

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Note: 15	Other Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 6, 18 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - Deferred revenue (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Advances and prepayments (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Deposit funds (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Other Liabilities (2012 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	The variance is not material to the Department's financial statements.

Tab: Text Data

Line	Question	Answer
1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number of the agency's financial report where the amount is identified.	Line 3 - Note 6, Line 5 - Note 5, Line 10 - Note 18 and Line 19 - Note 5 of the Department's AFR
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	Associated with liabilities without related budgetary obligations with the majority tied to seized cash - Note 19
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.M. paragraph 1-3 and Part 2.P.

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1, 23, and OAI

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Collections of Federal Revenue

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012	2011	2010	Prior Years
1		Individual income and tax withholdings	Credit	1,415,326	699,498	20,718	24,448
2		Corporation income taxes	Credit	197,244	73,126	739	10,353
3		Unemployment taxes	Credit	3,886	3,162	28	83
4		Excise taxes	Credit	59,105	20,244	42	163
5		Estate and gift taxes	Credit	77	6,753	167	7,453
6		Railroad retirement taxes	Credit	3,609	1,163	0	1
7		Fines, penalties, interest, and other revenue	Credit	351	0		
8		Custom duties	Credit				
9		Subtotal	N/A	-1,679,598	-803,946	-21,694	-42,501
10		Amounts collected for Non-Federal entities	Credit	-386			
11		Total	N/A	-1,679,212	-803,946	-21,694	-42,501

Section: B **Section Name:** PP Collections of Federal Revenue

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2011	2010	2009	Prior Years
1		Individual income and tax withholdings	Credit	1,357,129	703,856	18,980	22,065
2		Corporation income taxes	Credit	165,768	62,650	1,855	12,575
3		Unemployment taxes	Credit	4,806	1,961	39	87
4		Excise taxes	Credit	53,429	19,023	87	255
5		Estate and gift taxes	Credit	23	6,367	691	1,998
6		Railroad retirement	Credit	3,523	1,164	1	4

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1, 23, and OAI

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: B **Section Name:** PP Collections of Federal Revenue

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2011	2010	2009	Prior Years
		taxes					
7		Fines, penalties, interest, and other revenue	Credit	284	9		
8		Customs duties	Credit				
9		Subtotal	N/A	-1,584,962	-795,030	-21,653	-36,984
10		Amounts collected for non-Federal entities	Credit	-462			
11		Total	N/A	-1,584,500	-795,030	-21,653	-36,984

Section: C **Section Name:** Federal Tax Refunds Disbursed

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012	2011	2010	Prior Years
1		Individual income and tax withholdings	Debit	514	293,434	23,719	10,008
2		Corporation income taxes	Debit	5,093	10,567	7,356	20,954
3		Unemployment taxes	Debit	1	78	11	16
4		Excise taxes	Debit	433	839	79	136
5		Estate and gift taxes	Debit		180	80	245
6		Railroad retirement taxes	Debit		4		4
7		Fines, penalties, interest, and other revenue	Debit	1			
8		Customs Duties	Debit				
9		Total	N/A	6,042	305,102	31,245	31,363

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Note: 16	Collections and Refunds of Federal Revenue	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 23, and OAI	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D		Section Name: PP Fed Tax Refunds Disbursed for the FY		Line Attributes: Dollars			
				Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	2011	2010	2009	Prior Years
1		Individual income and tax withholdings	Debit	1,140	302,832	26,455	13,957
2		Corporation income taxes	Debit	6,342	16,623	6,451	38,361
3		Unemployment taxes	Debit	3	54	15	18
4		Excise taxes	Debit	799	1,047	159	184
5		Estate and gift taxes	Debit		11	401	1,366
6		Railroad retirement taxes	Debit		2		1
7		Fines, penalties, interest, and other revenue	Debit				
8		Customs duties	Debit				
9		Total	N/A	8,284	320,569	33,481	53,887

Section: E		Section Name: Miscellaneous		No Data Flag: YES			Line Attributes: Dollars	
						Rounding Method: User-Defined		Decimal: User-Defined
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Portion due from identified non-compliance assessments	Debit					
2		Portion due from pre-assessment work in process	Debit					

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Note: 16	Collections and Refunds of Federal Revenue	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 23, and OAI	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F	Section Name: Tax Gap	Line Attributes: Dollars
		Rounding Method: Millions
		Decimal: Zero

Line	Status	Line Description	NB	CY Low end of range	CY High end of range	PY Low end of range	PY High end of range
1		Tax gap estimate	Debit	0	450,000	0	345,000

Tab: Text Data		
Line	Question	Answer
1	Disclose the basis of accounting related to Collections and Disbursements of Non-Federal nonexchange revenue.	See Note 31 Part 2.S.
2	Are all trust fund revenues recorded in accordance with applicable law (SFFAS No. 7, par. 66). If "no", provide the reasons.	Trust fund revenues are recorded in accordance with applicable law.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.S.

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Non-Federal Prior-Period Adjustments - Restated	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

Section: B	Section Name: Federal Prior-Period Adjustments - Restated	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

**U.S. Department of the Treasury
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Note: 17	Prior-Period Adjustments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Non-Federal Correction of Errors- Years Preceding 2011	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	
Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

Section: D	Section Name: Federal Correction of Errors - Years Preceding 2011	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	
Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E	Section Name: Non-Federal Immaterial Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	
Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

Section: F	Section Name: Federal Immaterial Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	
Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

**U.S. Department of the Treasury
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Note: 17	Prior-Period Adjustments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G	Section Name: Closing Package Adjustments	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe the restatements to the prior year that resulted from correcting errors that occurred in the prior year (data reported in Sections A and B).	
2	Describe any errors that occurred in years preceding the prior year that adjusted the prior-year beginning net position (data reported in Sections C and D).	
3	Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current-year operations (data reported in Sections E and F).	
4	Describe any adjustments of the previous year (2011) reclassification in this year's (2012) Closing Package prior-year (2011) reporting (data reported in Section G), excluding amounts reported as restatements in Section A and B.	
5	Describe the adjustments to the current-year or prior-year beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1.	
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 28	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Insurance Contingencies (Reasonably Possible Only)	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8			Credit				
9		Other insurance contingencies	Credit				
10		Total	N/A				

Section: B	Section Name: Insurance in force (Sum of Policy Face Value and Dividends Paid)	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
3			Credit				
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8		Other insurance in force	Credit				
9		Total	N/A				

Section: C	Section Name: Civil Litigation, Claims and Assessments	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	CYAccrued/Estimated amount	CY Estimated Range(Low end)	CY Estimated Range (High end)	CY Claim amount(Unable to determine loss)	PYAccrued/Estimated amount	PY Estimated Range(Low end)
1		Probable	Credit						
2		Reasonably Possible	Credit						

Line	Status	Line Description	NB	PY Estimated Range (High end)	PY Claim amunt (unable to determine)
1		Probable	Credit		
2		Reasonably Possible	Credit		

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 28	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Environmental Litigation, Claims, and Assessments	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1		Probable	Credit						
2		Reasonably Possible	Credit						

Line	Status	Line Description	NB	PY Estimated Range (High Range)	PY Claim amount (unable to determine)
1		Probable	Credit		
2		Reasonably Possible	Credit		

Section: E	Section Name: Other Contingencies	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible
3			Credit				
4			Credit				
5			Credit				

Tab: Text Data

Line	Question	Answer
1	Describe the risk insurance programs that are in force.	See Note 31 Part 3A
2	Provide the nature of the insurance contingencies.	See Note 31 Part 3A
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	See Note 31 Part 3A
4	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	There is no range of losses to report due to there are no litigation contingencies that are reasonably possible.
5	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	See Note 31 Part 3A
6	Describe the other claims that may derive from treaties or international agreements.	The Department does not have any treaties or international agreements to report for fiscal year 2012.
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 19 Commitments**Fiscal Year:** 2012**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** 1, 19, 22 and 28**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.**Section:** A **Section Name:** Capital leases-Asset**Line Attributes:** Dollars**Rounding Method:** Millions**Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Building	Debit				
2		Land	Debit				
3		Equipment	Debit		8		7
4		Software license	Debit				
5		Other	Debit				
6		Accumulated depreciation/amortization	Credit		2		0
7		Net assets under capital leases	N/A		6		7

Threshold

Line Description	Question	Answer
Other Notes Info - Equipment (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	This variance is not material to the Department's financial statements.
Other Notes Info - Net assets under capital leases (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	This variance is not material to the Department's financial statements.
Other Notes Info - Accumulated depreciation/amortization (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	This variance is not material to the Department's financial statements.

Section: B **Section Name:** Capital leases - Liability**Line Attributes:** Dollars**Rounding Method:** Millions**Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Future minimum lease programs	Credit		0		1
2		Imputed interest	Debit				
3		Executory costs including any profit	Debit				
4		Total capital lease liability	N/A		0		-1

**U.S. Department of the Treasury
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Note: 19 Commitments
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: 1, 19, 22 and 28

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: C **Section Name:** Commitments: Operating leases and undelivered orders

Line Attributes: Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Operating leases	Credit	310	690	247	714
2		Undelivered orders	Credit	3,393	186,859	1,739	207,129

Line Description	Question	Answer
Other Notes Info - Operating leases (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	Variance presented is not material to the Department's consolidated financial statements.
Other Notes Info - Undelivered orders (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The Office of Financial Stability reclassified the negative subsidy portion of the General Fund - Unpaid Direct Loan Obligations from Non-Federal to Federal in FY 2012. In addition, budget object classes and vendor identification values were used to split the Unpaid Obligation balance between the face or loan value and negative subsidy portion to crosswalk and prepare an accurate Statement of Spending in FY 2012. In prior years, the entire unpaid obligation balance, which included the face or loan value and the negative subsidy portion, was classified as Non-Federal.
Other Notes Info - Undelivered orders (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's financial statements.

Section: D **Section Name:** Other Commitments

Line Attributes: Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Callable capital subscriptions for multilateral development banks	Credit		82,316		72,038
8		Senior GSE Preferred Stock Purchase Agreement	Credit		273,248		
9			Credit				
10			Credit				
11			Credit				
12			Credit				
13			Credit				
14		Total	N/A		-355,564		-72,038

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Note: 19	Commitments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 19, 22 and 28	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D **Section Name:** Other Commitments

Line Attributes: Dollars
Rounding Method: Millions **Decimal:** Zero

Threshold

Line Description	Question	Answer
Other Notes Info - Callable capital subscriptions for multilateral development banks (CY - Non-Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The increase was a result of new FY 2012 legislation which provided additional subscription authority.

Tab: Text Data

Line	Question	Answer
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreements.	The Department's leases are operating leases with GSA for office space which can be cancelled upon notice.
2	Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR).	See Note 31.Part 3.B
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 2.L

**U.S. Department of the Treasury
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Note: 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER			
TARP Direct Loans and Equity Investments		D	A	40,231	80,104			
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero	
Line	Status	Line Description	CY Direct Loans and Equity Investments	CY Subsidy Cost Allowance	CY Net Dir Loans & Equity Invs	PY Direct Loans and Equity Investments	PY Subsidy Cost Allowance	PY Net Dir Loans & Equity Invs
1		Capital Purchase Program	8,664	2,930	5,734	17,299	4,857	12,442
2		American International Group, Inc., Investment Program	6,727	1,658	5,069	51,087	20,717	30,370
3		Targeted Investment Program						
4		Automotive Industry Financing Program	37,252	19,706	17,546	37,278	19,440	17,838
5		Consumer and Business Lending Initiative						
6		Public-private investment Program	9,763	-1,015	10,778	15,943	-2,434	18,377
7		Asset Guarantee Program						
8								
9								
10								
11		All other TARP programs	667	-437	1,104	798	-279	1,077
Total			63,073	22,842	40,231	122,405	42,301	80,104

Threshold

Line Description	Question	Answer
Line Item Notes - Capital Purchase Program (CY Direct Loans and Equity Investments)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is primary due to repayments and sales of investments of \$8.2 billion.
Line Item Notes - Capital Purchase Program (CY Subsidy Cost Allowance)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The \$2.9 billion downward reestimate for CPP for the year ended September 30, 2012 was the result of improved market values of the outstanding investments and the effect of receiving \$8.2 billion in repayments, which reduced the remaining investment by about one-half, in fiscal year 2012.

**U.S. Department of the Treasury
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Note: 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - American International Group, Inc., Investment Program (CY Direct Loans and Equity Investments)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	During fiscal year 2012, the Department sold 806 million shares of AIG common stock for \$25.2 billion. Also, in fiscal year 2012, the Department received \$9.6 billion in distributions from the AIG SPVs, which fully repaid the remaining investment balance of \$9.3 billion.
Line Item Notes - American International Group, Inc., Investment Program (CY Subsidy Cost Allowance)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The \$9.2 billion downward reestimate for the year ended September 30, 2012 was due primarily to sales of 806 million shares of common stock at prices higher than the September 30, 2011 price of \$21.95 per share and the effect of valuing the remaining 155 million shares at the September 30, 2012 price of \$32.79 per share.
		155 million shares at the September 30, 2012 price of \$32.79 per share.
Line Item Notes - Public-private investment Program (CY Direct Loans and Equity Investments)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	During fiscal year 2012, the Department disbursed \$245 million as an equity investment and \$803 million as loans to PPIFs. In addition, the Department received \$5.7 billion in loan principal and interest repayments from the PPIFs in fiscal years 2012. Also during fiscal year 2012, the Department received \$3.2 billion in equity distributions, comprised of \$1.3 billion of investment income, \$223 million of proceeds in excess of cost, and a \$1.7 billion reduction of the gross investment outstanding.
Line Item Notes - All other TARP programs (CY Direct Loans and Equity Investments)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	In the SBA 7(a) Securities Purchase Program now reported in "All other TARP programs" compare to fiscal year 2011, where it was reported in "Consumer and Business Lending Initiative," during fiscal year 2012, the Department received \$127 million in sales proceeds, and in principal and interest payments on the securities.

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Note: 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Subsidy Expense/(Income)		Line Attributes: Dollars			
				Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Capital Purchase Program	Debit	-1,924	-1,826	-1,826	0
2		American International Group, Inc., Investment Program	Debit	-9,166	1,553	1,553	0
3		Targeted Investment Program	Debit			-192	192
4		Automotive Industry Financing Program	Debit	230	9,741	9,741	0
5		Consumer and Business Lending Initiative	Debit			-209	209
6		Public-private investment Program	Debit	209	-1,859	-1,859	0
7		Asset Guarantee Program	Debit				
8		Asset Guarantee Program	Debit		30	30	0
9			Debit				
10			Debit				
11		All other TARP programs	Debit	-127	-401		-401
12		Total	N/A	-10,778	7,238	7,238	0

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Note: 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: B **Section Name:** Interests for TARP Programs

Line Attributes: Percent

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd
1	I	Senior preferred stock stated dividend rate- CPP	N/A			5.0000
2	I	Increasing senior preferred stock stated dividend rate through 5 years - CPP	N/A			9.0000
3	I	Subordinate debentures interest rate of 30 years (first 5 years) - CPP	N/A			7.7000
4	I	Subordinate debentures interest rate after 30 years (after 5 years) - CPP	N/A			13.8000
5	I	Dividend rate compounded annually - AIGs Series D	N/A			
6	I	Rate of Series E stock - AIG	N/A			
7	I	Dividend rate funded - TIP program	N/A			

Section: C **Section Name:** Repayments, Dividends, Interest Collections, and Payments

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER D	2011 - SEPTEMBER D	Previously Rptd D
1		Repayments - CPP	N/A	8,200	30,200	30,200
2		Common stock dividend payments - AIG	N/A	191	246	246
3		Payments - Housing	N/A	3,100	1,900	

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Note: 20	Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D		Section Name: Investments		Line Attributes: Dollars		
		Rounding Method: Millions			Decimal: Zero	
Line	Status	Line Description	NB	2012 - SEPTEMBER D	2011 - SEPTEMBER D	Previously Rptd D
1	I	Amount of investment- AIGs Series D perpetual cumulative preferred stock	N/A			
2	I	Amount of AIGs exchange of Series D to Series E	N/A			
3	I	Agreed amount made available for capital facility of AIGs Series F	N/A			
4	I	Amount funded to AIG for additional capital facility	N/A			27,800
5	I	Amount invested - TIP program for preferred stock	N/A			
6	I	Amount for Treasury, FDIC and FRBNY asset pool for AGP	N/A			
7	I	Amount for Treasury's guarantee limit under AGP	N/A			
8	I	Amount of commitment under the Housing Program	N/A			45,600
9	I	Amount of disbursement under the Housing Program	N/A			1,900

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Note: 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: E		Section Name: Components of TARP Net Direct Loans and Equity Investments - Current Year		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Capital Purchase Program D	AIG, Inc., Investment Program D	Targeted Investment Program D	Automotive Industry Financing Program D	Consumer and Business Lending Initiative D	Public-Private Investment Program D		
1	I	Loans and equity investments receivable, net - beginning of the year	N/A								
2	I	Disbursements (loans made/securities purchased)	N/A								
3	I	Collections (loan principal and interest repayments, penalties and fines collected, sale/maturity of securities)	N/A								
4	I		N/A								
5	I		N/A								
6	I		N/A								
7	I		N/A								
8	I	Interest accrued on loans	N/A								
9	I	Allowance for loss	N/A								
10	I	Allowance for subsidy	N/A								
11	I		N/A								
12	I		N/A								
13	I		N/A								
14	I		N/A								
15		Loans and equity investments receivable, net - end of the year	N/A								

**U.S. Department of the Treasury
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Note: 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: E **Section Name:** Components of TARP Net Direct Loans and Equity Investments - Current Year **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	All other TARP programs D	Total D
1	I	Loans and equity investments receivable, net - beginning of the year	N/A		
2	I	Disbursements (loans made/securities purchased)	N/A		
3	I	Collections (loan principal and interest repayments, penalties and fines collected, sale/maturity of securities)	N/A		
4	I		N/A		
5	I		N/A		
6	I		N/A		
7	I		N/A		
8	I	Interest accrued on loans	N/A		
9	I	Allowance for loss	N/A		
10	I	Allowance for subsidy	N/A		
11	I		N/A		
12	I		N/A		
13	I		N/A		
14	I		N/A		
15		Loans and equity investments receivable, net - end of the year	N/A		

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Note: 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: F		Section Name: Components of TARP Net Direct Loans and Equity Investments - Prior Year		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Capital Purchase Program D	AIG, Investment Program D	Targeted Investment Program D	Automotive Industry Financing Program D	Consumer and Business Lending Initiative D	Public-Private Investment Program D		
1	I	Loans and equity investments receivable, net - beginning of the year	N/A								
2	I	Disbursements (loans made/securities purchased)	N/A								
3	I	Collections (loan principal and interest repayments, penalties and fines collected, sale/maturity of securities)	N/A								
4	I		N/A								
5	I		N/A								
6	I		N/A								
7	I		N/A								
8	I	Interest accrued on loans	N/A								
9	I	Allowance for loss	N/A								
10	I	Allowance for subsidy	N/A								
11	I		N/A								
12	I		N/A								
13	I		N/A								
14	I		N/A								
15		Loans and equity investments receivable, net - end of the year	N/A								

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Note: 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: F **Section Name:** Components of TARP Net Direct Loans and Equity Investments - Prior Year **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	All other TARP programs D	Total D
1	I	Loans and equity investments receivable, net - beginning of the year	N/A		
2	I	Disbursements (loans made/securities purchased)	N/A		
3	I	Collections (loan principal and interest repayments, penalties and fines collected, sale/maturity of securities)	N/A		
4	I		N/A		
5	I		N/A		
6	I		N/A		
7	I		N/A		
8	I	Interest accrued on loans	N/A		
9	I	Allowance for loss	N/A		
10	I	Allowance for subsidy	N/A		
11	I		N/A		
12	I		N/A		
13	I		N/A		
14	I		N/A		
15		Loans and equity investments receivable, net - end of the year	N/A		

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Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: G **Section Name:** Interests for TARP Programs

Line Attributes: Percent

Line	Status	Line Description	NB	% of interest rates TARP stock
1		Senior preferred stock stated dividend rate - first 5 years - CPP	N/A	5.0000
2		Increasing senior preferred stock stated dividend rate subsequent years - CPP	N/A	9.0000
3		30 years of subordinate debentures interest rate of 30 years (first 5 years) - CPP	N/A	7.7000
4		30 years of subordinate debentures interest rate for the remaining years - CPP	N/A	13.8000
5		Dividend rate compounded annually - AIGs Series D	N/A	10.0000
6		Rate of Series E stock - AIG	N/A	10.0000

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Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: H **Section Name:** Investments

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	Amounts for TARP Program
1		Amount of investment AIGs Series	Debit	40,000
2		Amount of AIGs exchange of Series D to Series E	Debit	41,600
3		Agreed amount made available for capital facility	Debit	29,800
4		Amount funded to AIG for additional capital facility	Debit	27,800
5		Amount invested TIP program for preferred stock	Debit	20,000
6		Amount for Treasury, FDIC and FRBNY asset pool for AGP	Debit	301,000
7		Amount for Treasury's guarantee limit under AGP	Debit	5,000
8		Amount for the commitment for the Housing Program	Debit	45,600

Tab: Text Data

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	There was a change in presentation in fiscal year 2012 to the programs displayed in the tables. In fiscal year 2012, amounts from Targeted Investment Program (TIP) and three programs under the Consumer and Business Lending Initiative (CBLI) which included Term Asset-Backed Securities Loan Facility (TALF), Small Business Administration (SBA) 7(a) Security Purchase Program, and Community Development Capital Initiative (CDCI), were combined into "All other TARP programs."

See Note 31.Part 2.H
See Note 31.Part 3.G

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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury

Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: 1 and 24

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Assets - Current Year

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv in U. S. Treas. Sec.(net of prem. & disc) D	Interest Receivable D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
13		Exchange Stabilization Fund	N/A	65,764		22,680	90		
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	18	1,842	7,056	39		65
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	65,782	1,842	29,736	129		65

Line	Status	Line Description	NB	Other non-Federal assets D	Total assets
13		Exchange Stabilization Fund	N/A	15,326	103,860
26			N/A		
27			N/A		
28			N/A		
29			N/A		
30			N/A		
31		All other earmarked funds	N/A	1,435	10,455
32		Intra-agency earmarked funds elimination amounts	N/A		
33		Total	N/A	16,761	114,315

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Note: 22	Earmarked Funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B **Section Name:** Assets - Prior Year **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec. (net of prem. & disc.) D	Interest Receivable D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
13		Exchange Stabilization Fund	N/A	66,678		22,721	105		
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	21	1,623	6,787	35		12
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	66,699	1,623	29,508	140		12

Line	Status	Line Description	NB	Other non-Federal assets D	Total assets
13		Exchange Stabilization Fund	N/A	15,671	105,175
26			N/A		
27			N/A		
28			N/A		
29			N/A		
30			N/A		
31		All other earmarked funds	N/A	1,523	10,001
32		Intra-agency earmarked funds elimination amounts	N/A		
33		Total	N/A	17,194	115,176

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Note: 22	Earmarked Funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C **Section Name:** Liabilities and Net Position - Current Year **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
13		Exchange Stabilization Fund	N/A				59,670	-59,670	44,189
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A		9	423	10,990	-11,422	-966
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A		-9	-423	-70,660	-71,092	-43,223

Line	Status	Line Description	NB	Total liabilities and net position
13		Exchange Stabilization Fund	N/A	-103,859
26			N/A	
27			N/A	
28			N/A	
29			N/A	
30			N/A	
31		All other earmarked funds	N/A	-10,456
32		Intra-agency earmarked funds elimination amounts	N/A	
33		Total	N/A	-114,315

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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury

Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: 1 and 24

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: D **Section Name:** Liabilities and Net Position - Prior Year

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
13		Exchange Stabilization Fund	N/A				60,385	-60,385	44,790
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A		4	414	10,562	-10,980	-979
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A		-4	-414	-70,947	-71,365	-43,811
Line	Status	Line Description	NB	Total liabilities and net position					
13		Exchange Stabilization Fund	N/A	-105,175					
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	-10,001					
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	-115,176					

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Note: 22	Earmarked Funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E **Section Name:** Revenue, Financing, Expenses, and Other - Current Year
Line Attributes: Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
13		Exchange Stabilization Fund	N/A	44,791		11			
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	-980		119			1,275
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	-43,811		-130			-1,275

Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program net cost - public D	Program net cost - Intragovernmental D	Non-program expenses D	Net position, end of period
13		Exchange Stabilization Fund	N/A			612			-44,190
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A		-36	917	428		967
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A		36	1,529	428		-43,223

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Note: 22	Earmarked Funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F **Section Name:** Revenue, Financing, Expenses, and Other - Prior Year
Line Attributes: Dollars **Rounding Method:** Millions **Decimal:** Zero

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
13		Exchange Stabilization Fund	N/A	43,745		14			
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	-2,119		141			1,517
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	-41,626		-155			-1,517

Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program net cost - public D	Program net cost - Intragovernmental D	Non-program expenses D	Net position, end of period
13		Exchange Stabilization Fund	N/A			-1,032			-44,791
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A		177	267	429		980
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A		-177	-765	429		-43,811

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Note: 22	Earmarked Funds	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G	Section Name: Number of Agency Earmarked Funds	Line Attributes: Units					
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Total number of earmarked funds	N/A	29.0000	29.0000	29.0000	.0000

Tab: Text Data

Line	Question	Answer
1	Provide a general description of the individual earmarked funds reported in the Other Notes Info tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).	See Note 31 Part 3.C.
2	State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1	See Note 31 Part 3.C.
3	Explain any change in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3).	N/A
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2).	See 2 above
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.Y.

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Note: 23 Statement of Social Insurance (a Principal Financial Statement)

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: N/A

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

No Data Flag: YES

Line	Question	Answer
7	Provide relevant information (per SFFAS No. 17, par. 26) about any policy changes enacted after the valuation date, but prior to the end of the fiscal year, that could materially affect the basic statement.	
8	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 24 Social Insurance
Entity: 2000 Department of the Treasury

Fiscal Year: 2012

Period: SEPTEMBER

Agency Notes: N/A

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

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Note: 25	Stewardship Land	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A **Section Name:** Stewardship Land (SFFAS No. 29, par. 40d) **No Data Flag:** YES **Line Attributes:** Units

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Public Land	N/A				
2		National Forest System	N/A				
3		National Wildlife Refuge System	N/A				
4		National Park System	N/A				
5		Withdrawn public land	N/A				
6		Mission Land	N/A				
7		Water, power, and recreation	N/A				
8		Geographic management areas	N/A				
9		National fish hatcheries	N/A				
10		Conservation areas	N/A				
11		National marine monuments	N/A				
12		All other	N/A				

Tab: Text Data **No Data Flag:** YES

Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide the condition of the stewardship land (SFFAS 29, par. 41).	
3	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).	
4	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 40b).	
5	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 26 Heritage Assets
Entity: 2000 Department of the Treasury

Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: 1 and 14

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: A **Section Name:** Collection Type Heritage Assets (SFFAS No. 29, par. 25d)

Line Attributes: Units

Line	Status	Line Description	NB	Physical units at the end of the fiscal year 2012	Physical units at the end of the fiscal year 2011
1		Gold Certificates	N/A	10.0000	10.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Section: B **Section Name:** Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)

Line Attributes: Units

Line	Status	Line Description	NB	Physical units at the end of the fiscal year 2012	Physical units at the end of the fiscal year 2011
1		Buildings	N/A	5.0000	5.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Tab: Text Data

Line	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 25a).	The buildings are multi-use assets and house administrative staff.
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 25b).	N/A
3	Provide a brief description of the condition of each category of the heritage assets (SFFAS 29, par. 26).	Good
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 3.D

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Note: 27	Fiduciary Activities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 27	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Current Year				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A	0	509					
8		All Other Funds	N/A	17	328					
9			N/A							
10			N/A							
11			N/A							
12			N/A							

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A		0	509
8		All Other Funds	N/A		2	343
9			N/A			
10			N/A			
11			N/A			
12			N/A			

Section: B		Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A	0	451					
8		All Other Funds	N/A	77	336					
9			N/A							
10			N/A							

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Note: 27	Fiduciary Activities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 27	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	
11			N/A							
12			N/A							
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets				
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A			451				
8		All Other Funds	N/A			413				
9			N/A							
10			N/A							
11			N/A							
12			N/A							

Section: C		Section Name: Schedule of Fiduciary Net Assets - All Other Agency Funds- Current Year				No Data Flag: YES		Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	
3			N/A							
4			N/A							
5			N/A							
6			N/A							
7			N/A							
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets				
3			N/A							
4			N/A							
5			N/A							
6			N/A							
7			N/A							

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Note: 27	Fiduciary Activities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 27	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D **Section Name:** Schedule of Fiduciary Net Assets - All Other Agency Funds - Prior Year **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Inv. in Fed. debt secs- net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
3			N/A			
4			N/A			
5			N/A			
6			N/A			
7			N/A			

Section: E **Section Name:** Number of Agency Fiduciary Activities **Line Attributes:** Units

Line	Status	Line Description	NB	CY Total number of fiduciary funds- all funds	PY Total number of fiduciary funds- all funds
1		Number of Treasury Fiduciary Activities	N/A	24.0000	24.0000
2			N/A		
3			N/A		
4			N/A		

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Note: 27 Fiduciary Activities
Entity: 2000 Department of the Treasury

Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: 1 and 27

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund (SFFAS No. 31, par. 18(a)).	See Note 31 Part 3.E
2	Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).	N/A
3	Provide the TAS for all funds with fiduciary activities.	See 1
4	For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SFFAS No. 31, par. 12).	N/A
5	Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.	Withholding for the U.S. Virgin Island
6	If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's fiscal year (SFFAS No. 31, par. 18(e)).	N/A
7	If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).	N/A
8	If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).	N/A
9	If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31.par.19).	N/A
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.AA

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Note: 28A Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 8

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER			
Investment in Government sponsored enterprises (GSEs)		D	A	109,342	133,043			
			Variance:	0	0	Rounding Method: Millions	Decimal: Zero	
Line	Status	Line Description	CY Gross investment as of September 30	CY Cumulative valuation (gain/loss)	CY September 30 fair value	PY Gross investment as of September 30	PY Cumulative valuation (gain/loss)	PY September 30 fair value
1		Fannie Mae senior preferred stock	116,989	-51,331	65,658	104,627	-26,718	77,909
2		Freddie Mac senior preferred stock	72,160	-30,224	41,936	66,004	-12,380	53,624
3		Fannie Mae warrants common stock	3,104	-1,956	1,148	3,104	-2,137	967
4		Freddie Mac warrants common stock	2,264	-1,664	600	2,264	-1,721	543
5								
6								
7								
8		Total GSE investment						
		Total	194,517	-85,175	109,342	175,999	-42,956	133,043

Threshold

Line Description	Question	Answer
Line Item Notes - Fannie Mae senior preferred stock (CY Gross investment as of September 30)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Most of the decrease in fiscal year 2012, is due to the investment in Fannie Mae in which there was a \$12.4 billion increase in the liquidity preference under the Senior Preferred Stock Purchase Agreement (SPSPA). This was offset by \$24.6 billion decrease in valuation from September 2011 to 2012, due to the third amendment to the SPSPA that changed the quarterly dividend payment from 10.0 percent per annum fixed rate dividend to an amount equivalent to the GSE's positive net worth above a capital reserve amount.
Line Item Notes - Fannie Mae senior preferred stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation above for Fannie Mae.
Line Item Notes - Freddie Mac senior preferred stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Most of the decrease in fiscal year 2012, is due to the investment in Freddie Mac in which there was a \$6.2 billion increase in the liquidity preference under the Senior Preferred Stock Purchase Agreement (SPSPA). This was offset by \$17.8 billion decrease in valuation from September 2011 to 2012, due to the third amendment to the SPSPA that changed the quarterly dividend payment from 10.0 percent per annum fixed rate dividend to an amount equivalent to the GSE's positive net worth above a capital reserve amount.

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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Threshold		
Line Description	Question	Answer
Line Item Notes - Fannie Mae warrants common stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The slight increase in value is primary due to a \$0.03 increase in the value of the common stock at the end of fiscal year 2012 compare to 2011.

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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Other Related Information				Line Attributes: Dollars	
						Rounding Method: Millions	Decimal: Zero
Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks	Credit	-23,701	23,827	23,827	0
2		Revenue recognized from dividends and periodic commitment fees	Credit	18,379	15,588	15,588	0
3	I	The dollar amount of liquidation preference value per share of senior preferred stock	Debit				
4	I	Amount of agency MBS purchase for Fannie Mae and Freddie Mac	Debit				
5	I	Amount of agency debt purchased for Fannie Mae and Freddie Mac	Debit				

Threshold	Question	Answer
Line Description Other Notes Info - Revenue recognized from dividends and periodic commitment fees (2012 - SEPTEMBER)	Question Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Answer GSEs Preferred Stock Dividends increased by \$2.8 billion due to the increase in gross investments in the GSEs under the Senior Preferred Stock Purchase Agreement (SPSPA). The senior preferred stock accrues dividends at 10.0 percent per year, payable quarterly through December 31, 2012.

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Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B **Section Name:** Other Related Information (in Percentages) **Line Attributes:** Percent

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Nominal cost percentage of common stock on a fully diluted basis	N/A	79.9000	79.9000	79.9000	.0000
2		Rate of dividends	N/A	10.0000	10.0000	10.0000	.0000

Section: C **Section Name:** Other Related Information in Units **Line Attributes:** Units

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of non-voting senior preferred stock - shares	N/A	2,000,000.0000	2,000,000.0000	2,000,000.0000	.0000

Tab: Text Data

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	FMS Services - PLEASE record JV to eliminate amount reported in Other Notes Info - Section A, Line 1 of \$(23,701) million due to this is a net revenue at the government-wide level. See Note 31.Part2.G

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Note: 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER		
Liabilities to Government Sponsored Enterprises		C	L	9,003	316,230		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	GSE accrued liability				
2	GSE contingent liability	9,003	316,230	316,230	0
3	I Private entities entered liability				
4					
5					
6					
7	All other liabilities				
	Total	9,003	316,230	316,230	0

Threshold

Line Description	Question	Answer
Line Item Notes - GSE contingent liability (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This accrued contingent liability is based on the projected draws under the Senior Preferred Stock Purchase Agreement (SPSPA) with Fannie Mae and Freddie Mac. It is undiscounted and does not take into account any of the offsetting dividends which may be received as a result of those draws. The reduction in this liability is a result of payments made to the GSEs that totaled \$18.5 billion in fiscal year 2012, coupled with the effect of annual valuations. The reduction in the projected contingent liability is due to lower delinquencies reported by the GSEs on additions to their credit books since 2008 and the third amendment to the SPSPAs. The third amendment to the SPSPAs changed the quarterly dividend payment from 10.0 percent per annum fixed rate dividend to an amount equivalent to the GSE's positive net worth above a capital reserve amount.

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Note: 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actual payment made to the GSE	Debit	18,519	20,766	20,766	0

Threshold		
Line Description	Question	Answer
Other Notes Info - Actual payment made to the GSE (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Both GSEs reported significantly lower early delinquencies on additions to their credit books on loans originated after 2008. This favorable early delinquency experience is an improvement compared with the loans originated in 2005 through 2008.

Tab: Text Data		
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 2.V See Note 31.Part 3.F

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Note: 29A	Derivative Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes					
Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER
Derivative Assets		D	A	0	0
		Variance:		0	0
				Rounding Method: Millions	
				Decimal: Zero	
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Interest rate contracts				
2	Foreign exchange contracts				
3	Equity contracts				
4	Commodity contracts				
5	Credit contracts				
6	All other contracts				
	Total				

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Note: 29A	Derivative Assets	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Hedge Derivative Assets			No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero		
Line	Status	Line Description	NB	CY Cost Basis	D	CY Fair Value Adjustment	D	CY Fair Market Value	PY Cost Basis	D	PY Fair Value Adjustment	D	PY Fair Market Value
1		Interest rate contracts	N/A										
2		Foreign exchange contracts	N/A										
3		Equity contracts	N/A										
4		Commodity contracts	N/A										
5		Credit contracts	N/A										
6		All other contracts	N/A										
7		Total hedge derivative contracts	N/A										

Section: B		Section Name: Non-Hedge Derivative Assets			No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero		
Line	Status	Line Description	NB	CY Cost Basis	D	CY Fair Value Adjustment	D	CY Fair Market Value	PY Cost Basis	D	PY Fair Value Adjustment	D	PY Fair Market Value
1		Interest rate contracts	N/A										
2		Foreign exchange contracts	N/A										
3		Equity contracts	N/A										
4		Commodity contracts	N/A										
5		Credit contracts	N/A										
6		All other contracts	N/A										
7		Total non-hedge derivative contracts	N/A										

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Note: 29A Derivative Assets
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2012
Period: SEPTEMBER
Agency Notes: N/A

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: C **Section Name:** Gain/Loss on Derivative Assets Designated as Hedging Instruments **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest rate contracts	Debit				
2		Foreign exchange contracts	Debit				
3		Equity contracts	Debit				
4		Commodity contracts	Debit				
5		Credit contracts	Debit				
6		All other contracts	Debit				
7		Total reclassified derivative gain/loss	N/A				

Section: D **Section Name:** Gain/Loss on Derivative Assets Not Designated as Hedging Instruments **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest rate contracts	Debit				
2		Foreign exchange contracts	Debit				
3		Equity contracts	Debit				
4		Commodity contracts	Debit				
5		Credit contracts	Debit				
6		All other contracts	Debit				
7		Total recognized derivative gain/loss	N/A				

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Note: 29A Derivative Assets
Entity: 2000 Department of the Treasury

Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: N/A

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

No Data Flag: YES

Line	Question	Answer
1	Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	
2	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
3	Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC 815-10-50-4A).	
4	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A)	
5	Provide of the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	
6	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).	
7	Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	
8	Provide a description of the nature of trading activities for no-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	
9	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).	
10	Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and	

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Note: 29A Derivative Assets
Entity: 2000 Department of the Treasury

Fiscal Year: 2012

Period: SEPTEMBER

Agency Notes: N/A

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
	liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).	
11	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).	
12	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 29B	Derivative Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes					
Closing Package Line Description		NB	Account Type	2012 - SEPTEMBER	2011 - SEPTEMBER
Derivative Liabilities		C	L	0	0
		Variance:		0	0
				Rounding Method: Millions	
				Decimal: Zero	
Line Status	Line Description	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Interest rate contracts				
2	Foreign exchange contracts				
3	Equity contracts				
4	Commodity contracts				
5	Credit contracts				
6	All other contracts				
	Total				

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Note: 29B	Derivative Liabilities	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Hedge Derivative Liabilities			No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero		
Line	Status	Line Description	NB	CY Cost Basis	C	CY Fair Value Adjustment	C	CY Fair Market Value	PY Cost Basis	C	PY Fair Value Adjustment	C	PY Fair Value
1		Interest rate contracts	N/A										
2		Foreign exchange contracts	N/A										
3		Equity contracts	N/A										
4		Commodity contracts	N/A										
5		Credit contracts	N/A										
6		All other contracts	N/A										
7		Total hedge derivative amounts	N/A										

Section: B		Section Name: Non-Hedge Derivative Liabilities			No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero		
Line	Status	Line Description	NB	CY Cost Basis	C	CY Fair Value Adjustment	C	CY Fair Market Value	PY Cost Basis	C	PY Fair Value Adjustment	C	PY Fair Market Value
1		Interest rate contracts	N/A										
2		Foreign exchange contracts	N/A										
3		Equity contracts	N/A										
4		Commodity contracts	N/A										
5		Credit contracts	N/A										
6		All other contracts	N/A										
7		Total non-hedge derivative amounts	N/A										

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Note: 29B Derivative Liabilities
Entity: 2000 Department of the Treasury

Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: N/A

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: C **Section Name:** Gain/Loss on Derivative Liabilities Designated as Hedging Instruments **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest rate contracts	Credit				
2		Foreign exchange contracts	Credit				
3		Equity contracts	Credit				
4		Commodity contracts	Credit				
5		Credit contracts	Credit				
6		All Other contracts	Credit				
7		Total reclassified derivative gain/loss	N/A				

Section: D **Section Name:** Gain/Loss on Derivative Liabilities Not Designated as Hedging Instruments **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest rate contracts	Credit				
2		Foreign exchange contracts	Credit				
3		Equity contracts	Credit				
4		Commodity contracts	Credit				
5		Credit contracts	Credit				
6		All other contracts	Credit				
7		Total recognized derivative gain/loss	N/A				

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Note: 29B Derivative Liabilities
Entity: 2000 Department of the Treasury

Fiscal Year: 2012 **Period:** SEPTEMBER
Agency Notes: N/A

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

No Data Flag: YES

Line	Question	Answer
1	Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	
2	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
3	Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC Topic 815-10-50-4A).	
4	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	
5	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	
6	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).	
7	Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges' ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	
8	Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	
9	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H)	
10	Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and liability positions on the Balance Sheet under a master netting agreement. Describe the	

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Note: 29B Derivative Liabilities

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: N/A

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
	accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).	
11	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).	
12	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

NOTE 31 - SIGNIFICANT ACCOUNTING INFORMATION

PART 1. BASIS OF PRESENTATION

The *Government Management Reform Act of 1994* (GMRA) (Pub. L. No. 103-356), which requires the Secretary of the Treasury (Secretary) to prepare and submit annual audited financial statement of the executive branch, amended the *Budget and Accounting Procedures Act of 1950*, which allows the Secretary to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and Congress. The Secretary developed guidance in the U.S. Department of the Treasury's Treasury Financial Manual (TFM) Volume 1, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM Chapter 4700 requires agencies to:

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheet, statements of net cost, changes in net position/income statement, and the statement or note on custodial activity, if applicable to the special-purpose financial statements (SPFS).
2. Disclose SPFS line item amounts identified as Federal by trading partner and amount (amounts should be the net of intra-bureau and intra-departmental eliminations).
3. Disclose notes required by the SPFS line items and other notes required in the *Financial Report of the U.S. Government* (FR); and
4. Disclose other data not contained in the primary FR financial statements and notes required to meet requirements of the U.S. generally accepted accounting principles.

The TFM Chapter 4700 requires agencies to use the Governmentwide Financial Report System (GFRS) to input the above information. For purposes of the SPFS, the Closing Package is comprised of the following GFRS Modules:

1. Closing Package Financial Statement Report (GF003F)
2. Trading Partner Summary Note Report (GF004F)
3. Closing Package Line Reclassification Summary Report (GF003G)
4. FR Notes Report (GF006)
5. Other Data Report (GF007)

The generic format for the SPFS is based on the U.S. Standard General Ledger (USSGL) crosswalk to the FR financial statements and notes. In May 2012, Treasury issued TFM Transmittal Letter No. 684, effective for fiscal year 2012, that revised the mapping of certain USSGL accounts to the SPFS and resulted in Treasury reclassifying the accompanying fiscal year 2011 SPFS to conform with the fiscal year 2012 presentation. Therefore, certain amounts in the fiscal year 2011 columns on the accompanying SPFS differ from the amounts in the columns labeled "previously reported".

PART 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The accompanying financial statements include the operations of the United States (U.S.) Department of the Treasury (Department), one of 24 CFO Act agencies of the Executive Branch of the U.S. Government, and certain custodial activities managed on behalf of the entire U.S. Government. The following paragraphs describe the activities of the reporting entity.

The Department was created by an Act (1 Stat.65) on September 2, 1789. Many subsequent acts affected the development of the Department, delegating new duties to its charge and establishing the numerous bureaus and divisions that now comprise the Department. As a major policy advisor to the President, the Secretary of the Treasury (Secretary) has primary responsibility for formulating and managing the domestic and international tax and financial policies of the U.S. Government.

Further, the Secretary is responsible for recommending and implementing United States domestic and international economic and fiscal policy; governing the fiscal operations of the government; maintaining foreign assets control; managing the federal debt; collecting income and excise taxes; representing the United States on international monetary, trade, and investment issues; overseeing Departmental overseas operations; and directing the manufacture of coins, currency, and other products for customer agencies and the public.

The Department's reporting entities include Departmental Offices (DO) and eight operating bureaus. For financial reporting purposes, DO is composed of: International Assistance Programs (IAP), Office of Inspector General (OIG), Special Office of Inspector General for the Troubled Asset Relief Program (SIGTARP), Treasury Forfeiture Fund (TFF), Exchange Stabilization Fund (ESF), Community Development Financial Institutions (CDFI) Fund, Office of D.C. Pensions (DCP), Treasury Inspector General for Tax Administration (TIGTA), Federal Financing Bank (FFB), Office of Financial Stability (OFS), Government Sponsored Enterprise (GSE) Program, Small Business Lending Fund (SBLF), Office of Financial Research (OFR), and the DO policy offices.

As of September 30, 2012, the Department's eight operating bureaus were: Bureau of Engraving and Printing (BEP); Bureau of the Public Debt (BPD); Financial Crimes Enforcement Network (FinCEN); Financial Management Service (FMS); Internal Revenue Service (IRS); United States Mint (Mint); Office of the Comptroller of the Currency (OCC); and the Alcohol and Tobacco Tax and Trade Bureau (TTB). Effective in October 2012, the BPD and FMS operating bureaus merged to form one new operating bureau, Bureau of the Fiscal Service, thereby reducing the Department's total number of operating bureaus to seven. The President's Budget for fiscal year 2013 requests Congressional enactment of a single appropriation to fund the new bureau.

The Department's financial statements reflect the reporting of its own entity activities comprising both the Department's operating bureaus and DO that are consolidated with the Department, which include appropriations it receives to conduct its operations and revenue generated from those operations. They also reflect the reporting of certain non-entity (custodial) functions it performs on behalf of the U.S. Government and others. Non-entity activities include collecting federal revenue, servicing the federal debt, disbursing certain federal funds, and maintaining certain assets and liabilities for the U.S. Government, as well as for other federal entities. The Department's reporting entity does not include the General Fund of the U.S. Government (General Fund), which maintains receipt, disbursement, and appropriation accounts for all federal agencies.

Following generally accepted accounting principles (GAAP) for federal entities, the Department has not consolidated into its financial statements the assets, liabilities, or results of operations of any financial organization or commercial entity in which it holds either a direct, indirect, or beneficial majority equity investment. Even though some of the equity investments are significant, these entities meet the criteria of "bailed out" entities under paragraph 50 of the Statement of Federal Financial Accounting Concepts (SFFAC) No. 2, *Entity and Display* which directs that such "bailout" investments should not be consolidated into the Financial Reports of the U.S. Government, either in part or as a whole.

In addition, the Department has made loans and investments in certain Special Purpose Vehicles (SPV) under the American International Group, Inc. Investment Program, Public-Private Investment Program, and the Term Asset-Backed Securities Loan Facility. SFFAC No. 2, paragraphs 43 and 44, reference indicative criteria such as ownership and control over an SPV to carry out government powers and missions as criteria in the determination about whether the SPV should be classified as a federal entity. The Department has concluded that the lack of control over the SPVs is the primary basis for determining that none of the SPVs meet the criteria to be classified as a federal entity. As a result, the assets, liabilities, and results of operations of the SPVs are not included in the Department's financial statements. The Department has recorded the loans and investments in private entities and investments in SPVs in accordance with credit reform accounting, as discussed below. Additional disclosures regarding these SPV investments are included in the Departments' Agency Financial Report (AFR) Note 7.

B. BASIS OF ACCOUNTING AND PRESENTATION

The financial statements have been prepared from the accounting records of the Department in conformity with accounting principles generally accepted in the United States for federal entities, and the Office of Management and Budget (OMB) Circular No. A-136, *Financial Reporting Requirements*, as revised. Accounting principles generally accepted for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB). FASAB is recognized by the American Institute of Certified Public Accountants as the official accounting standards-setting body for the U.S. Government.

Transactions and balances among the Department's entities have been eliminated from the Balance Sheets, the Statements of Net Cost, and the Changes in Net Position.

While these financial statements have been prepared from the accounting records of the Department in accordance with the formats prescribed by Treasury, these financial statements are in addition to the financial reports used to monitor and control budgetary resources which are prepared from the same accounting records.

Federal assets and liabilities are those due from or to other federal entities. Federal earned revenues are collections or accruals of revenue from other federal entities, and federal costs are payments or accruals of expenditures to other federal entities.

The financial statements should be read with the realization that the Department is a component of the U.S. Government, a sovereign entity and, accordingly, its liabilities not covered by budgetary resources cannot be liquidated without the legislative enactment of an appropriation, and that the payment of all liabilities other than for contracts can be abrogated by the sovereign entity. Liabilities represent the probable and measurable future outflow or other sacrifice of resources as a result of past transactions or events. Liabilities represent the probable and measurable future outflow or other sacrifice of resources as a result of past transactions or events. Liabilities covered by budgetary resources are those liabilities for which Congress has appropriated funds or funding is otherwise available to pay amounts due. Liabilities not covered by budgetary or other resources represent amounts owed in excess of available, congressionally appropriated funds or other amounts, and there is no certainty that the appropriations will be enacted.

Certain fiscal year 2011 activity and balances on the financial statements and related notes to the financial statements have been reclassified to conform to the presentation in the current year. Specifically, certain fiscal year 2011 activity on the Statements of Net Cost and related notes to the financial statements is reclassified to conform to the presentation in the current fiscal year, the effects of which are immaterial. There are numerous acronyms used

throughout the notes herein as well as other sections of this Agency Financial Report (AFR). Refer to the “*Glossary of Acronyms*” located in Appendix E of this report for a complete listing of these acronyms and their related definitions.

C. FUND BALANCE

The Fund Balance with Treasury is the aggregate amount of the Department’s accounts with the U.S. Government’s central accounts from which the Department is authorized to make expenditures and pay liabilities. It is an asset because it represents the Department’s claim to the U.S. Government’s resources. Fund balance with Treasury is not equivalent to unexpended appropriations because it also includes non-appropriated revolving and enterprise funds, suspense accounts, and custodial funds such as deposit funds, special funds, and trust funds.

D. LOANS AND INTEREST RECEIVABLE, INTRA-GOVERNMENTAL

Federal loans and interest receivable from other federal agencies represent loans and interest receivable held by the Department, through FFB. No credit reform subsidy costs are recorded for loans purchased from federal agencies or for guaranteed loans made to non-federal borrowers because the outstanding balances are guaranteed (interest and principal) by those agencies. Federal loans and interest receivable from other federal agencies represent loans issued by the Department, through BPD, to federal agencies on behalf of the U.S. Government. The Department acts as an intermediary issuing these loans because the agencies receiving these loans will lend these funds to third parties to carry out various programs of the U.S. Government. Because of the Department’s intermediary role in issuing these loans, the Department does not record an allowance related to these federal loans. Instead, loan loss allowances and subsidy costs are recognized by the ultimate lender, the federal agency that issued the loans to the public. Loans and Interest Receivable, Intra-Governmental are reported as part of Federal Loans Receivable and Federal Interest Receivable in the Balance Sheet.

E. ADVANCES TO THE UNEMPLOYMENT TRUST FUND

Advances are issued to the Department of Labor’s (DOL) Unemployment Trust Fund from the General Fund for states to pay unemployment benefits. BPD accounts for the advances on behalf of the General Fund. As outlined in the United States Code (USC) 42 USC §1323, these advances bear an interest rate that is computed as the average interest rate as of the end of the calendar month preceding the issuance date of the advance for all interest-bearing obligations of the United States that form the public debt, to the nearest lower one-eighth of one percent. Interest on the advances is due on September 30th of each year. Advances are repaid by transfers from the Unemployment Trust Fund to the General Fund when the Secretary, in consultation with the Secretary of Labor, determines that the balance in the Unemployment Trust Fund is adequate to allow repayment. Advances to the Unemployment Trust Fund are reported as part of Federal Loans Receivable in the Balance Sheet.

F. CASH, FOREIGN CURRENCY, AND OTHER MONETARY ASSETS

Substantially all of the Department’s operating cash is non-entity government-wide cash held in depository institutions and FRB accounts. Agencies can deposit funds that are submitted to them directly into either a Federal Reserve Treasury General Account (TGA) or a local TGA depository. The balances in these TGA accounts are transferred to the Federal Reserve Bank of New York (FRBNY)’s TGA at the end of each day.

Operating cash of the U.S. Government represents balances from tax collections, customs duties, other revenue, federal debt receipts, and other various receipts net of cash outflows for budget outlays and other payments held in the FRBs and in foreign and domestic financial institutions. Outstanding checks are netted against operating cash until they are cleared by the Federal Reserve System.

The FRBNY maintains the TGA which functions as the government's checking account for deposits and disbursements of public funds. Cash in the TGA is restricted for government-wide operations.

The Department's foreign currency investments having original maturities of three months or less are classified as cash equivalents. Special Drawing Rights (SDRs) holdings comprise most of the other monetary assets (refer below to "Special Drawing Rights" accounting policy).

Cash, Foreign Currency, and Other Monetary Assets are reported as part of Cash and Other Monetary Assets in the Balance Sheet.

G. INVESTMENTS

Investments in Government Sponsored Enterprises (GSEs)

The Department holds senior preferred stock and warrants for the purchase of common stock of two GSEs, the Federal National Mortgage Association (Fannie Mae) and the Federal Home Loan Mortgage Corporation (Freddie Mac). These non-federal investment holdings are presented at their fair value as permitted by OMB Circular No. A-136. This circular includes language that generally requires agencies to value non-federal investments at acquisition cost, but permits the use of other measurement basis, such as fair value, in certain situations. Changes in the valuation of these investments are recorded as non-entity exchange transactions on the Statements of Net Cost. Dividends are also recorded as non-entity exchange transactions and accrued when declared; therefore, no accrual is made for future dividends.

The GSE Senior Preferred Stock Purchase Agreements (SPSPAs) requires the Department to increase its investment in the GSEs' senior preferred stock if, at the end of any quarter, the Federal Housing Finance Agency (FHFA), acting as the conservator, determines that the liabilities of either GSE exceed its respective assets. As funding to the GSEs to pay their excess liabilities is appropriated directly to the Department, such payments are treated as entity expenses and reflected as such on the Statements of Net Cost and Cumulative Results of Operations. These payments also result in an increase to the non-entity investment in the GSEs' senior preferred stock, with a corresponding increase in Due to the General Fund, as the Department holds the investment on behalf of the General Fund.

Investments in International Financial Institutions

The Department, on behalf of the United States, invests in Multilateral Development Banks (MDBs) to support poverty reduction, private sector development, transitions to market economies and sustainable economic growth and development, thereby advancing the United States' economic, political, and commercial interests abroad. As a participating member country, the Department, on behalf of the United States, provides a portion of the capital base of the MDBs, through subscriptions to capital, which allows the MDBs to issue loans at market-based rates to middle income developing countries. These paid-in capital investments are considered non-marketable equity investments valued at cost on the Department's Balance Sheets.

In addition, the Department, on behalf of the United States, contributes funding to MDBs to finance grants and extend credit to poor countries at below market-based interest rates. These U.S. contributions, also referred to as "concessional window" contributions, are reported as an expense on the Department's Statements of Net Cost. Investments in International Financial Institutions are reported as part of Debt and Equity Securities in the Balance Sheet.

Non-TARP Investment in American International Group, Inc.

The Department holds American International Group, Inc. (AIG) common stock, a non-federal investment, on behalf of the General Fund which are considered “available-for-sale” securities and recorded at fair value. Changes in the valuation of these investments held are non-entity, non-exchange transactions reported on the Statements of Changes in Net Position. The revenue or loss associated with sales of these investments are non-entity, exchange transactions reported on the Statements of Changes in Net Position rather than on the Statements of Net Cost as the Department does not incur costs related to these investments. The Non-TARP Investment in American International Group, Inc. is reported as part of the Debt and Equity Securities in the Balance Sheet.

Other Investments and Related Interest

ESF holds most of the Department’s foreign currency investments. Other foreign currency denominated assets and investment securities are considered available-for-sale securities and recorded at fair value. These holdings are normally invested in interest-bearing securities issued or held through foreign governments or monetary authorities. Interest on investments, amortization of premiums, and accretion of discounts are recognized on an accrual basis. Premiums and discounts are amortized or accreted over the life of the related investment security as an adjustment to yield using the effective interest method. Other Investments and Related Interest are reported as part of the Debt and Equity Securities in the Balance Sheet.

H. CREDIT PROGRAM RECEIVABLES

The Department accounts for all of its TARP credit program receivables, including investments in common and preferred stock and warrants of public companies, loans, and loan guarantees or guaranty-like insurance activities, under the provisions of credit reform accounting. All TARP credit program receivables are reported as TARP Direct Loans and Equity Investments in the Balance Sheet. In addition to its TARP programs, the Department accounts for all other of its credit program receivables under the provisions of credit reform accounting, including the loans or equity securities associated with the Department’s: GSE mortgage-backed securities (MBS) purchase program, state and local Housing Finance Agency (HFA) Initiative programs, SBLF program, CDFI program, and certain portions of the Department’s participation in the IMF are reported as part of Direct Loans Receivable and Mortgage Backed Securities in the Balance Sheet. To account for the Department’s TARP and other credit program receivables, the Department applies the accounting provisions of SFFAS No. 2, *Accounting for Direct Loans and Loan Guarantees*, as amended by SFFAS No. 18, *Amendments to Accounting Standards for Direct Loans and Loan Guarantees*, and SFFAS No. 19, *Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees*. SFFAS No. 2, as amended, requires measurement of the asset or liability at the net present value of the estimated future cash flows. The cash flow estimates for each credit program transaction reflect the actual structure of the instruments. For each of these instruments, the Department estimates cash inflows and outflows related to the program over the estimated term of the instrument. Further, each cash-flow estimate reflects the specific terms and conditions of the program, technical assumptions regarding the underlying assets, risk of default or other losses, and other factors as appropriate. The measurement of assets within these programs is primarily derived from inputs which generally represent market data and, when such data is not available, management’s best estimate of how a market participant would assess the risk inherent in the asset.

SFFAS No. 2, as amended, was promulgated as a result of the Federal Credit Reform Act of 1990 (FCRA). The primary purpose of the FCRA is to more accurately measure the cost of federal credit programs, and to place the cost of such credit programs on a basis equivalent with other federal spending. The FCRA requires that the ultimate costs

of a credit program be calculated and the budgetary resources obtained before the direct loan obligations are incurred. To accomplish this, the Department first predicts or estimates the future performance of direct and guaranteed loans when preparing its annual budget. The data used for these budgetary estimates are reestimated at the fiscal year-end to reflect changes in actual loan performance and actual interest rates in effect when the loans were issued. The reestimated data reflect adjustments for market risks, asset performance, and other key variables and economic factors. The reestimated data are then used to report the cost of the loans disbursed under the direct or guaranteed loan program as a "Program Cost" in the Department's Statements of Net Cost.

Cash flows associated with the Department's credit programs generally include disbursements, repayments, repurchases, fees, recoveries, interest, dividends, proceeds from sales of instruments, borrowings from Treasury, negative subsidy, and the subsidy cost received from the program accounts. Security-level data and assumptions used as the basis for cash flow model forecasts and program performance are drawn from widely available market sources, as well as information published by investees. Key inputs to the cash flow forecasts include:

- Security characteristics such as unpaid principal balance, coupon rate, weighted-average loan age, issued bond balance, credit rating, maturity date, principal and interest payment schedules, priority of payments, and performance of underlying collateral
- Department actions as well as changes in legislation
- Forecast prepayment rates and default rates
- Forecast dividend payments
- Expected escrow conversion and return rates
- Default and recovery reports published by Moody's and Standard and Poor's
- Other third-party market sources

The recorded subsidy cost associated with each of the Department's credit programs represents the difference between the Department's projected costs of the program and the future cash flows anticipated to be received by the Department. The subsidy allowance specifically takes into consideration projected repayments and defaults and the projected cost of borrowings. The allowance is amortized to reflect the difference between projected and actual financing costs.

The Department's actions, as well as changes in legislation, may impact estimated future cash flows and related subsidy costs. The cost or cost savings of a modification is recognized in subsidy costs when the terms of a program are modified. Workouts are actions taken to maximize repayments of existing credit programs, and the expected effects on cash flows are included in the original estimate and reestimates of the subsidy cost. Subsidy costs are also impacted by reestimates which may occur as a result of updates to the original program subsidy cost estimates to reflect actual cash flows experience, as well as changes in forecasts of estimated future cash flows associated with the credit program.

I. TAXES, INTEREST, AND OTHER RECEIVABLES, NET

Federal taxes receivable, net, and the corresponding liability due to the General Fund, are not accrued until related tax returns are filed or assessments are made by the IRS and agreed to by either the taxpayer or the court. Additionally, the prepayments are netted against liabilities. Accruals are made to reflect penalties and interest on taxes receivable through the balance sheet date.

Taxes receivable consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayers. The existence of a receivable is supported by a taxpayer agreement, such as filing of a tax return without sufficient payment, or a court ruling in favor of the IRS. The allowance reflects an estimate of the portion of total taxes receivable deemed to be uncollectible.

Compliance assessments are unpaid assessments which neither the taxpayer nor a court has affirmed the taxpayer owes to the U.S. Government. Examples include assessments resulting from an IRS audit or examination in which the taxpayer does not agree with the results. Compliance assessment write-offs consist of unpaid assessments for which the IRS does not expect further collections due to factors such as taxpayers' bankruptcy, insolvency, or death. Compliance assessment and related write-offs are not reported on the balance sheet. Statutory provisions require the accounts to be maintained until the statute for collection expires.

J. PROPERTY, PLANT, AND EQUIPMENT

General

Property, plant, and equipment (PP&E) is composed of capital assets used in providing goods or services. It also includes assets acquired through capital leases, which are initially recorded at the amount recognized as a liability for the capital lease at its inception. PP&E is stated at full cost, including costs related to acquisition, delivery, and installation, less accumulated depreciation. Major alterations and renovations, including leasehold and land improvements, are capitalized, while maintenance and repair costs are charged to expense as incurred. Costs for construction projects are recorded as construction-in-progress until completed, and are valued at actual (direct) cost, plus applied overhead and other indirect costs.

Internal-use software encompasses software design, development, and testing of projects adding significant new functionality and long-term benefits. Costs for developing internal-use software are accumulated in work in development until a project is placed into service, and testing and final acceptance are successfully completed. Once completed, the costs are transferred to depreciable property.

The Department leases land and buildings from the General Services Administration (GSA) to conduct most of its operations. Such leases do not meet capital lease requirements for financial reporting purposes. GSA charges a standard level user fee which approximates commercial rental rates for similar properties.

The Department's bureaus are diverse both in size and in operating environment. Accordingly, the Department's capitalization policy provides minimum capitalization thresholds which range from \$25,000 to \$50,000 for all property categories except for internal-use software thresholds which range from \$50,000 to \$250,000. The Department also uses a capitalization threshold range for bulk purchases: \$250,000 to \$500,000 for non-manufacturing bureaus and \$25,000 to \$50,000 for manufacturing bureaus. Bureaus determine the individual items that comprise bulk purchases based on Departmental guidance. In addition, the Department's bureaus may expense bulk purchases if they conclude that total period costs would not be materially distorted and the cost of capitalization is not economically feasible.

Depreciation is expensed on a straight-line basis over the estimated useful life of the asset with the exception of leasehold improvements and capital leases. Leasehold improvements are depreciated over the term of the lease or the useful life of the improvement, whichever is shorter. Capital leases are depreciated over the estimated life of the asset or term of the lease, whichever is shorter. Service life ranges (2 to 50 years) are wide due to the Department's

diversity of PP&E. Land and land improvements, construction in progress, and internal-use software in development are not depreciated.

Heritage Assets

Multi-use heritage assets are assets of historical significance for which the predominant use is general government operations. All acquisition, reconstruction, and betterment costs for the Treasury buildings are capitalized as general PP&E and depreciated over their service life.

K. FEDERAL DEBT AND INTEREST PAYABLE

Debt and associated interest are reported on the accrual basis of accounting. Interest costs are recorded as expenses when incurred, instead of when paid. Certain Treasury securities are issued at a discount or premium. These discounts and premiums are amortized over the term of the security using an interest method for all long-term securities and the straight-line method for short-term securities. The Department also issues Treasury Inflation-Protected Securities (TIPS). The principal for TIPS is adjusted daily over the life of the security based on the Consumer Price Index for all Urban Consumers, a widely used measurement of inflation.

L. COMMITMENTS AND CONTINGENCIES

The Department, through FFB, makes loan commitments with federal agencies, or private sector borrowers whose loans are guaranteed by federal agencies, to extend credit for their own use (refer to the accounting policy above entitled “*Loans and Interest Receivable, Intra-governmental.*”) The Department establishes loan commitments when the Department and other parties fully execute promissory notes in which the Department becomes obligated to issue such loans immediately or at some future date. The Department reduces loan commitments when the Department issues the loans or when the commitments expire. Most obligations of the Department give a borrower the contractual right to a loan or loans immediately or at some point in the future within an agreed upon timeframe.

In accordance with SFFAS No. 5, *Accounting for Liabilities of the Federal Government*, the Department recognizes material contingent liabilities when the following criteria are met:

- A past event or exchange transaction has occurred
- A future cash outflow is probable
- A future cash outflow is measurable

The estimated liability recorded by the Department is either a specific amount or a range of amounts. If some amount within the range is a better estimate than any other amount within the range, that amount is recognized. If no amount within the range is a better estimate than any other amount, the minimum amount in the range is recognized, and the range and a description of the nature of the contingency is disclosed. The Department records a contingent liability related to the GSE SPSPA program, and also follows this policy for loss contingencies that may arise from claims, assessments, litigations, fines, penalties, and other sources.

If one or more, but not all, of the above criteria for recognition are met, and there is a reasonable possibility of loss, the Department will disclose, if material, the nature of the contingent liability, along with a range of possible loss, if estimable, and a description of the nature of the contingency.

M. SPECIAL DRAWING RIGHTS

The SDR is an international reserve asset created by the IMF to supplement its member countries' official reserves. Under its Articles of Agreement, the IMF may allocate SDRs to member countries in proportion to their IMF quotas. Pursuant to the *Special Drawing Rights Act of 1968*, as amended, the ESF holds all SDRs allocated to or otherwise acquired by the United States.

Allocations and Holdings

The Department records the SDR holdings as part of "Cash, Foreign Currency, and Other Monetary Assets," and the SDR allocations as the "Allocation of Special Drawing Rights" liability when the IMF allocates SDRs to the Department. The liabilities represent the amount that is payable in the event of liquidation of, or withdrawal by the United States from, the SDR department of the IMF or cancellation of the SDRs.

SDR holdings increase primarily as a result of IMF SDR allocations. SDR transactions are recorded as incurred. They include acquisitions and sales of SDRs, interest received on SDR holdings, interest charges on SDRs allocations, and valuation adjustments. The U.S. Government receives remuneration in SDRs from the IMF based on claims on the IMF as represented by the U.S. Reserve Position. The remuneration is credited to the ESF which transfers to either the TGA account or a specified financing account an equivalent amount of dollars plus nominal interest. The allocations and holdings are revalued monthly based on the SDR valuation rate as calculated by the IMF. The liabilities are reported as part of Other Liabilities in the balance sheet.

Certificates Issued to the Federal Reserve

The *Special Drawing Rights Act of 1968* authorizes the Secretary to issue certificates, not to exceed the value of SDR holdings, to the FRB in return for dollar amounts equal to the face value of certificates issued. The certificates may be issued to finance the acquisition of SDRs from other countries or to provide U.S. dollar resources to finance other ESF operations. Certificates issued are to be redeemed by the Department at such times and in such amounts as the Secretary may determine, and do not bear interest. Certificates issued to the FRB are reported at their face value which approximates their carrying value since, under the terms of the agreement, there is no set repayment date and no interest accrued while certificates remain outstanding.

N. REFUNDS PAYABLE

Refunds payable arise in the normal course of tax administration when it is determined that taxpayers have paid more than the actual taxes that they owe. Amounts that the Department has concluded to be valid refunds owed to taxpayers are recorded as a liability entitled "Refunds Payable" on the Balance Sheets, with a corresponding receivable from the General Fund. This receivable is included as part of Accounts Payable in the Balance Sheets.

O. FEDERAL EMPLOYEE BENEFITS PAYABLE – FECA ACTUARIAL LIABILITY

The *Federal Employees' Compensation Act* (FECA) provides income and medical cost protection to covered federal civilian employees injured on the job, and employees who have incurred a work-related injury or occupational disease. The FECA program is administered by the DOL which pays valid claims and subsequently seeks reimbursements from the Department for these paid claims. Generally, the Department reimburses the DOL within two to three years once funds are appropriated. The FECA liability consists of two components. The first component is based on actual claims paid by the DOL but not yet reimbursed by the Department. The second component is the estimated liability for future workers compensation as a result of past events. Both components are reported in

“Other Liabilities” on the Balance Sheets. These future workers’ compensation estimates are generated by applying actuarial procedures developed to estimate the liability for FECA benefits. The actuarial liability estimates for FECA benefits include the expected liability for death, disability, medical, and miscellaneous costs for approved compensation cases. This payable is reported as part of Federal Employee and Veteran Benefits Payable in the Balance Sheet.

P. ANNUAL, SICK, AND OTHER LEAVE

Annual and compensatory leave earned by the Department’s employees, but not yet used, is reported as an accrued liability. The accrued balance is adjusted annually to reflect current pay rates. Any portion of the accrued leave for which funding is not available is recorded as an unfunded liability as reported in “Other Liabilities” on the Balance Sheets. Sick and other leave are expensed as taken, and the Department does not record a liability for such amounts because employees do not vest in sick and other leave benefits.

Q. PENSION COSTS, OTHER RETIREMENT BENEFITS, AND OTHER POST-EMPLOYMENT BENEFITS

The Department recognizes the full costs of its employees’ pension benefits, including recognizing imputed costs for the difference between the estimated service cost and the contributions made by the Department. However, the assets and liabilities associated with these benefits are recognized by the Office of Personnel Management (OPM) rather than the Department.

Most employees of the Department hired prior to January 1, 1984, participate in the Civil Service Retirement System (CSRS), to which the Department contributes seven percent of pay. On January 1, 1987, the Federal Employees’ Retirement System (FERS) went into effect pursuant to Public Law (P.L.) 99-335. Employees hired after December 31, 1983, are automatically covered by FERS and Social Security. A primary feature of FERS is that it offers a savings plan to which the Department automatically contributes one percent of base pay and matches any employee contributions up to an additional four percent of base pay. For most employees hired after December 31, 1983, the Department also contributes the employer’s matching share for Social Security. For the FERS basic benefit, the Department contributes 11.2 percent for regular FERS employees.

Similar to federal retirement plans, OPM, rather than the Department, reports the assets and liability for future payments to retired employees who participate in the Federal Employees Health Benefits Program (FEHBP) and Federal Employees Group Life Insurance (FEGLI) Program. The Department reports the full cost of providing other retirement benefits (ORB). The Department also recognizes an expense and a liability for other post-employment benefits (OPEB), which includes all types of benefits, provided to former or inactive (but not retired) employees, their beneficiaries, and covered dependents. Additionally, one of the Department’s bureaus, OCC, separately sponsors a defined life insurance benefit plan for current and retired employees, and is the administrator for a private defined benefit retirement plan, the Pentegra Defined Benefit Plan (PDBP), that provides certain health and life insurance benefits for certain of its retired employees who meet eligibility requirements.

R. REVENUE AND FINANCING SOURCES

The Department’s activities are financed either through exchange revenue it receives from others or through non-exchange revenue and financing sources (such as appropriations provided by the Congress and penalties, fines, and certain user fees collected). User fees primarily include collections from the public for the IRS costs to process installment agreements and accompanying photocopy and reproduction charges. Exchange revenues are recognized when earned; i.e., goods have been delivered or services have been rendered. Revenue from reimbursable agreements

is recognized when the services are provided. Non-exchange revenues are recognized when received by the respective collecting bureau. Appropriations used are recognized as financing sources when related expenses are incurred or assets are purchased.

The Department also incurs certain costs that are paid in total or in part by other federal entities, such as pension costs, the FEHBP, and any un-reimbursed payments made from the Treasury Judgment Fund on behalf of the Department. These subsidized costs are recognized on the Statement of Net Cost, and the imputed financing for these costs is recognized on the Statement of Changes in Net Position. As a result, there is no effect on net position. Other non-exchange financing sources such as donations and transfers of assets without reimbursements are also recognized for the period in which they occurred on the Statements of Changes in Net Position.

The Department recognizes revenue it receives from disposition of forfeited property as non-exchange revenue on the Statements of Changes in Net Position. The costs related to the Forfeiture Fund program are reported on the Statements of Net Cost. The Treasury Forfeiture Fund is the special fund account for depositing non-tax forfeiture proceeds received pursuant to laws enforced or administered by law enforcement bureaus that participate in the Treasury Forfeiture Fund. Forfeited property balances are reported in "Other Assets" on the Balance Sheets.

S. CUSTODIAL REVENUES AND COLLECTIONS

Cash collected by the Department, primarily from taxes. It does not include revenue collected by other federal agencies, such as user fees and other receipts, which are remitted for general operating purposes of the U.S. Government or are earmarked for certain trust funds. The Statements of Changes in Net Position are presented on the "modified accrual basis." The Department recognizes revenues as cash is collected, and records a "non-cash accrual adjustment" representing the net increase or decrease during the reporting period in net revenue-related assets and liabilities, mainly taxes receivable. The Department also records as revenues non-cash market valuation changes related to the U.S. Government's holdings in American International Group, Inc.

T. PERMANENT AND INDEFINITE APPROPRIATIONS

Permanent and indefinite appropriations are used to disburse tax refunds, income tax credits, and child tax credits. These appropriations are not subject to budgetary ceilings established by Congress. Therefore, refunds payable at year end are not subject to funding restrictions. Refund payment funding is recognized as appropriations are used. Permanent indefinite authority for refund activity is not stated as a specific amount and is available for an indefinite period of time. Although funded through appropriations, refund activity, in most instances, is reported as a custodial activity of the Department, since refunds are, in substance, a custodial revenue-related activity resulting from taxpayer overpayments of their tax liabilities.

The Department also has two permanent and indefinite appropriations related to debt activity. One is used to pay interest on the public debt securities; the other is used to redeem securities that have matured, been called, or are eligible for early redemption. These accounts are not annual appropriations and do not have refunds. Debt activity appropriations are related to the Department's liability and are reported on the Department's Balance Sheet. Permanent indefinite authority for debt activity is available for an indefinite period of time.

The Department also has permanent and indefinite appropriations to fund increases in the projected subsidy costs of credit programs as determined by the reestimation process required by the FCRA. The Department's renewable energy project is also covered by permanent indefinite appropriations.

Additionally, the Department has other permanent and indefinite appropriations to make certain payments on behalf of the U.S. Government. These appropriations are provided to make payments to the FRB for fiscal services provided, and to the financial institutions for services provided as financial agents of the U.S. Government. They also include appropriations provided to make other disbursements on behalf of the U.S. Government, including payments made to various parties as a result of certain claims and judgments rendered against the United States.

U. INCOME TAXES

As an agency of the U.S. Government, the Department is exempt from all income taxes imposed by any governing body, whether it is a federal, state, commonwealth, local, or foreign government.

V. USE OF ESTIMATES

The Department has made certain estimates and assumptions relating to the reporting of assets, liabilities, revenues, expenses, and the disclosure of contingent liabilities to prepare its financial statements. Actual results could differ from these estimates. It is possible that the results of operations, cash flows or the financial position of the Department could be materially affected in future periods by adverse changes in the outlook for the key assumptions underlying management's estimates. Significant transactions subject to estimates include loan and credit program receivables, investments in GSEs and other non-federal securities and related impairment, tax receivables, loan guarantees, depreciation, liability for liquidity commitment to GSEs, imputed costs, actuarial liabilities, cost and earned revenue allocations, contingent legal liabilities, and credit reform subsidy costs.

The Department accounts for all of its TARP and non-TARP credit program receivables in accordance with credit reform accounting (refer to the accounting policy above entitled "Credit Program Receivables,"). These receivables are derived using credit reform modeling which is subject to the use of estimates. The Department recognizes the sensitivity of credit reform modeling to slight changes in certain model assumptions, and uses regular review of model factors, statistical modeling, and annual reestimates to reflect the most accurate cost of the credit programs to the U.S. Government. The purpose of reestimates is to update original program subsidy cost estimates to reflect actual cash flow experience as well as changes in forecasts of future cash flows. Forecasts of future cash flows are updated based on actual program performance to date, additional information about the portfolio, additional publicly available relevant historical market data on securities performance, revised expectations for future economic conditions, and enhancements to cash flow projection methods.

The forecasted cash flows used to determine these credit program amounts are sensitive to slight changes in model assumptions, such as general economic conditions, specific stock price volatility of the entities in which the Department has an equity interest, estimates of expected default, and prepayment rates. Forecasts of financial results have inherent uncertainty. The TARP Credit Program Receivables, Net line item on the Balance Sheets is reflective of relatively illiquid, troubled assets whose values are particularly sensitive to future economic conditions and other assumptions. Additional discussion related to sensitivity analysis can be found in the Management's Discussion and Analysis section of this AFR.

The liabilities to the GSEs related to the SPSPA is a contingent liquidity commitment, predicated on the future occurrence of an excess of liabilities and minimum capital reserve amounts, as defined, over the assets of either GSE at the end of any reporting quarter, and are probable liabilities of the Department. The Department performs annual valuations, as of September 30, on the preferred stock and warrants in an attempt to provide a "sufficiently reliable"

estimate of the outstanding commitments in order for the Department to record the remaining liability in accordance with SFFAS No. 5.

The valuations incorporated various forecasts, projections and cash flow analyses to develop an estimate of probable liability. Any changes in valuation, including impairment, are recorded and disclosed in accordance with SFFAS No. 7, *Accounting for Revenue and Other Financing Sources*. Since the valuation is an annual process, the change in valuation of the preferred stock and warrants are deemed usual and recurring. The GSEs contingent liability is assessed annually and recorded at the gross estimated amount, without considering the increase in preferred stock liquidity preference, future dividend payments, or future commitment fees, due to the uncertainties involved.

Estimation of such complex and long-duration contingencies is subject to uncertainty, and it is possible that new developments will adversely impact ultimate amounts required to be funded by the Department under agreements between the Department and each GSE. Specifically, the occurrence of future shareholder deficits, which ultimately determines the Department's liabilities to the GSEs, is most sensitive to future changes in the housing price index.

W. OTHER-THAN-TEMPORARY IMPAIRMENTS

A decline in the market value (either due to credit, price or currency) of any investment below cost that is deemed to be other-than-temporary is accounted for as an impairment and the carrying value is reduced to fair value for financial reporting purposes. To determine whether an impairment is other-than-temporary, the Department considers whether it has the ability and intent to hold the investment until a market price recovery, and considers whether evidence indicating the cost of the investment is recoverable outweighs evidence to the contrary.

X. CREDIT, MARKET AND FOREIGN CURRENCY RISK

Credit risk is the potential, no matter how remote, for financial loss from a failure of a borrower or counterparty to perform in accordance with underlying contractual obligations. The Department takes on possible credit risk when it makes direct loans or credits to foreign entities or becomes exposed to institutions which engage in financial transactions with foreign countries. The following programs of the Department entail credit risk: monetary assets held; committed but undisbursed direct loans; liquidity commitment to the GSEs; GSE obligations obtained under the HFA Initiative (the NIBP and TCLP); investments, loans, and other credit programs of the TARP; programs including the CDFI Fund, SBLF, and certain portions of the Department's participation in the IMF; and the Terrorism Risk Insurance Program.

Except for the Terrorism Risk Insurance Program, the Department's activities focus on the underlying problems in the credit markets, and the ongoing instability in those markets exposes the Department to potential costs and losses. The extent of the risk assumed by the Department is described in more detail in the notes to the financial statements and, where applicable, is factored into credit reform models and reflected in fair value measurements. Given the history of the Department with respect to such exposure and the financial policies in place in the U.S. Government and other institutions in which the United States participates, the Department's expectation of credit losses is nominal.

For Emergency Economic Stabilization Act (EESA) programs, the statute requires that the budgetary costs of the troubled assets and guarantees of troubled assets be calculated by adjusting the discount rate for market risks. Within the TARP programs, the Department has invested in many assets that would traditionally be held by private investors and their valuation would inherently include market risk. Accordingly, for all TARP direct loans, equity investments, and other credit programs, the Department calculates a Market Risk Adjusted Discount Rate (MRADR).

Therefore, the Department's cost estimates for the TARP programs are adjusted for unexpected loss and the estimated risk of expected cash flows. Under SFFAS No. 2, including market risk in the cash flow estimates is consistent with the type of assets being valued. The inclusion of the MRADR is the mechanism for deriving a fair value of the assets. As directed by Congress, a MRADR is also used in the credit reform model for certain portions of the Department's participation in the IMF.

The Department faces certain risks and uncertainties as a result of holding securities denominated in foreign currency. The price of holdings of such securities may widely fluctuate as a result of volatility in foreign currency markets and changes in real and perceived credit of the Department's counterparties.

Y. EARMARKED FUNDS

The Department has accounted for revenues and other financing sources for earmarked funds separately from other funds. Earmarked funds are financed by specifically identified revenues, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities or purposes. SFFAS No. 27, *Identifying and Reporting Earmarked Funds*, defines the following three criteria for determining an earmarked fund: (i) a statute committing the U.S. Government to use specifically identified revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; (ii) explicit authority for the earmarked fund to retain revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; and (iii) a requirement to account for and report on the receipt, use, and retention of the revenues and other financing sources that distinguished the earmarked fund from the U.S. Government's general revenues.

Z. ALLOCATION TRANSFERS

The Department is a party to allocation transfers with other federal agencies as both a transferring (parent) entity and/or a receiving (child) entity. Allocation transfers are legal delegations by one department of its authority to obligate budget authority and outlay funds to another department. A separate fund account (allocation account) is created in the U.S. Treasury as a subset of the parent fund account for tracking and reporting purposes. All allocation transfers of balances are credited to this account, and subsequent obligations and outlays incurred by the child entity are charged to this allocation account as they execute the delegated activity on behalf of the parent. Parent federal agencies report both the proprietary and budgetary activity and the child agency does not report any financial activity related to budget authority allocated from the parent federal agency to the child federal agency.

The Department allocates funds, as the parent, to the Department of Energy. Also, the Department receives allocation transfers, as the child, from the Agency for International Development, General Services Administration, and Department of Transportation.

OMB allows certain exceptions to allocation reporting for certain funds. Accordingly, the Department has reported certain funds, including the Agency for International Development and Executive Office of the President funds, for which the Department is the child in the allocation transfer but, in compliance with OMB guidance (Circular No. A-136, II.4.2, question 5, for three exceptions), will report all activities relative to these allocation transfers in the Department's financial statements.

AA. FIDUCIARY ACTIVITIES

Fiduciary activities are the collection or receipt, and the management, protection, accounting, investment, and disposition by the U.S. Government of cash or other assets in which non-Federal individuals or entities have an ownership interest that the U.S. Government must uphold. Fiduciary cash and other assets are not assets of the U.S. Government.

AB. RELATED PARTIES AND OTHER ENTITIES

The primary “related parties” with whom the Department conducts business are other federal agencies, mainly through the normal lending activities of the BPD and the FFB. These activities are disclosed in the financial statements. Additionally, the Secretary serves on the FHFA Oversight Board, and consults with the Director of FHFA on matters involving Fannie Mae and Freddie Mac. This provides the Department a voice in the FHFA’s actions as the conservator for Fannie Mae and Freddie Mac. The Department has no transactions with FHFA, but rather transacts directly with the GSEs. The Department also utilizes the services of the FRBs to execute a variety of transactions on behalf of the BPD and the ESF. Because of the magnitude and variety of services provided, the following provides an overview of the FRBs’ purpose, governance, and the various services provided on behalf of the Department.

Federal Reserve System

The Federal Reserve System (FR System) was created by Congress under the Federal Reserve Act of 1913. The FR System consists of the Federal Reserve Board of Governors (Board), the Federal Open Market Committee (FOMC), and the FRBs. Collectively, the FR System serves as the nation’s central bank and is responsible for formulating and conducting monetary policy, issuing and distributing currency (Federal Reserve Notes), supervising and regulating financial institutions, providing nationwide payments systems (including large-dollar transfers of funds, automated clearinghouse (ACH) operations, and check collection), providing certain financial services to federal agencies and fiscal principals, and serving as the U.S. Government’s bank. Monetary policy includes actions undertaken by the FR System that influence the availability and cost of money and credit as a means of helping to promote national economic goals. The FR System also conducts operations in foreign markets in order to counter disorderly conditions in exchange markets or to meet other needs specified by the FOMC to carry out its central bank responsibilities. The FR System is not included in the federal budget. It is considered an independent central bank, and its decisions are not ratified by the executive branch of the U.S. Government.

The Department interacts with the FRBs in a variety of ways, including the following:

- The FRBs serve as the Department’s fiscal agent and depository, executing banking and other financial transactions on the Department’s behalf. The Department reimburses the FRBs for these services, the cost of which is included on the Departments’ Statements of Net Costs.
- The FRBs hold Treasury and other federal securities in the FRBs’ System Open Market Account (SOMA) for the purpose of conducting monetary policy.
- The FRBs hold gold certificates issued by the Department in which the certificates are collateralized by gold.
- The FRBs hold SDR certificates issued by the Department which are collateralized by SDRs.
- The FRBs are required by Board policy to transfer their excess earnings to the Department on behalf of the U.S. Government.

The Department also consults with the FR System on matters affecting the economy and certain financial stability activities. The above financial activities involving the Department are accounted for and disclosed in the

Department's financial statements. In accordance with SFFAC No. 2, *Entity and Display*, the FR Systems' assets, liabilities, and operations are not into the Department's financial statements.

Federal Reserve System Structure

The Board is an independent organization governed by seven members who are appointed by the President and confirmed by the Senate. The full term of a Board member is 14 years, and the appointments are staggered so that one term expires on January 31 of each even-numbered year. The Board has a number of supervisory and regulatory responsibilities for institutions including, among others, state-chartered banks that are members of the FR System, bank holding companies, and savings and loan holding companies. In addition, the Board has general supervisory responsibilities for the 12 FRBs, and issues currency (Federal Reserve Notes) to the FRBs for distribution.

The FOMC is comprised of the seven Board members and five of the 12 FRB presidents, and is charged with formulating and conducting monetary policy primarily through open market operations (the purchase and sale of certain securities in the open market), the principal tool of national monetary policy. These operations affect the amount of reserve balances available to depository institutions, thereby influencing overall monetary and credit conditions. The 12 FRBs are chartered under the Federal Reserve Act, which requires each member bank to own the capital stock of its FRB. Supervision and control of each FRB is exercised by a board of directors, of which three are appointed by the Board of Governors of the FR System, and six are elected by their member banks.

The FRBs participate in formulating and conducting monetary policy, distribute currency and coin, and serve as fiscal agents for the Department, other federal agencies and fiscal principals. Additionally, the FRBs provide short-term loans to depository institutions and loans to participants in programs or facilities with broad-based eligibility in unusual and crucial circumstances when approved by the Board.

Federal Reserve System Assets and Liabilities

The FRBs hold Treasury and other securities in the SOMA for the purpose of conducting monetary policy. Treasury securities held by the FRBs totaled \$1.6 trillion and \$1.7 trillion at September 30, 2012 and 2011, respectively. These assets are generally subject to the same market (principally interest-rate) and credit risks as other financial instruments. In the open market, the FR System purchases and sells Treasury securities as a mechanism for controlling the money supply.

The FRBs have deposit liabilities with Treasury and depository institutions. The FRBs issue Federal Reserve Notes, the circulating currency of the United States, which are collateralized by the Treasury securities and other assets held by the FRBs.

Financial and other information concerning the FR System, including financial statements for the Board and the FRBs, may be obtained at <http://www.federalreserve.gov>.

FRB Residual Earnings Transferred to the Department

FRBs generate income, from interest earned on securities, reimbursable services provided to federal agencies, and the provision of priced services to depository institutions as specified by the Monetary Control Act of 1980. Although the FRBs generate earnings from carrying out open market operations (via the earnings on securities held in the SOMA account), their execution of these operations is for the purpose of accomplishing monetary policy rather than generating earnings. Each FRB is required by Board policy to transfer to the Department its residual (or excess)

earnings, after providing for the cost of operations, payment of dividends, and reservation of an amount necessary to equate surplus with paid-in capital. These residual earnings may vary due to, among other things, changes in the SOMA balance levels that may occur in conducting monetary policy. In the event of losses, or a substantial increase in capital, an FRB will suspend its payments to the U.S. Treasury until such losses or increases in capital are recovered through subsequent earnings. The FRB residual earnings of \$82.0 billion and \$82.5 billion for fiscal years ended September 30, 2012 and 2011, respectively, are reported as custodial revenues on the Department's Statements of Changes in Net Position. They constituted three percent of the Department's total custodial revenues collected in fiscal years 2012 and 2011. "Taxes, Interest and Other Receivables, Net includes a receivable for FRB's residual earnings which represents the earnings due to the U.S. Treasury as of September 30, but not collected by the U.S. Treasury until after the end of the month.

PART 3. OTHER NOTES TO THE FINANCIAL STATEMENTS

(THE INFORMATION PROVIDED IN THIS SECTION IS DERIVED FROM THE DEPARTMENT'S AGENCY FINANCIAL REPORT FINANCIAL STATEMENT FOOTNOTES.)

A. FR NOTES REPORT NOTE 18 – CONTINGENCIES (TEXT DATA)

LEGAL CONTINGENCIES

The Department is a party in various administrative proceedings, legal actions, and claims, including equal opportunity matters which may ultimately result in settlements or decisions adverse to the U.S. Government. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. The Department has disclosed contingent liabilities where the conditions for liability recognition have not been met and the likelihood of unfavorable outcome is more than remote. The Department does not accrue for possible losses related to cases where the potential loss cannot be estimated or the likelihood of an unfavorable outcome is less than probable.

In some cases, a portion of any loss that may occur may be paid by the Department's Judgment Fund, which is separate from the operating resources of the Department. For cases related to the *Contract Disputes Act of 1978* and awards under federal anti-discrimination and whistle-blower protection acts, the Department must reimburse the Judgment Fund from future appropriations.

The Department had one contingent liability in fiscal year 2012 related to legal action taken in the case of *Cobell v. Salazar* where losses are determined to be probable. In this case, the parties agreed to a total settlement of \$3.4 billion. Specific details of this litigation case are provided below.

In the opinion of the Department's management and legal counsel, based on information currently available, the expected outcome of other legal actions, individually or in the aggregate, will not have a materially adverse effect on the Department's financial statements, except for the pending legal actions described below which may have a materially adverse impact on the financial statements depending on the outcomes of the cases.

Pending Legal Actions

- *Cobell et al. v. Salazar et al. (formerly Cobell v. Kempthorne)*: Native Americans allege that the Department of the Interior and the Department of the Treasury have breached trust obligations with respect to the management of the

plaintiffs' individual Indian monies. In August 2008, the Federal District Court issued an opinion awarding \$455 million to the plaintiffs. This decision was overturned in July 2009. The Appellate Court found that the U.S. Government owes a cost-effective accounting, in scale with available funds.

In December 2009, the parties agreed to settle the plaintiff's claims, as well as claims for mismanagement of assets and land that were not asserted in the case, for \$1.5 billion. The U.S. Government also agreed to pay an additional amount of up to \$1.9 billion to purchase certain land interests owned by Native Americans. The Department of the Interior, jointly named in the case, accrued the entire \$3.4 billion as a contingent liability in fiscal year 2011 upon President Obama's signing of legislation authorizing the settlement in December 2010. Accordingly, the Department of the Treasury will not accrue any portion of this liability. Several class members appealed the settlement however, in May 2012, the Appellate Court upheld the District Court's decision approving the settlement. Appellants filed petitions for certiorari to the Supreme Court. Final approval of the settlement will not occur until the appeals from individuals challenging the settlement have run their course.

- *Tribal Trust Fund Cases*: Numerous cases have been filed in the U.S. District Courts in which Native American Tribes seek a declaration that the United States has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the U.S. Government to provide such an accounting. In addition, there are a number of other related cases seeking damages in the U.S. Court of Federal Claims, which do not name the Department as a defendant. During fiscal year 2012, a number of tribal trust fund cases settled for an aggregate settlement amount totaling \$754 million, which was paid from the Judgment Fund. The U.S. Government is currently in discussion with counsel representing most of the remaining plaintiff tribes with tribal trust fund cases pending against the United States about the feasibility of an out-of-court settlement. Plaintiff tribes in several of the pending cases have chosen to pursue active litigation, rather than settlement discussion, and the U.S. Government is vigorously litigating those cases. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *Amidax Trading Group v. S.W.I.F.T.*: Plaintiffs allege that the Department's Terrorist Finance Tracking Program has involved unlawful disclosure of information by the Society for Worldwide Interbank Financial Telecommunications (S.W.I.F.T.). Defendants include the Department of the Treasury as well as several Treasury officials. The case was dismissed by the District Court in February 2009, and the plaintiff subsequently appealed that ruling to the Court of Appeals for the Second Circuit. The parties completed the appellate briefing, and the oral argument occurred in July 2010. In December 2011, the Second Circuit ruled in favor of the defendants, affirming the District Court and, in July 2012, the Second Circuit denied the plaintiff's petition for rehearing. It is unclear whether the plaintiff will file a petition of certiorari with the Supreme Court, but the plaintiff has obtained an extension of the deadline, until December 24, 2012, to seek Supreme Court review. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *James X. Bormes v. United States of America*: The complaint alleges that the government willfully violated certain provisions of the Fair and Accurate Credit Transaction Act (FACTA) P.L. 108-159 in that the transaction confirmation received by the complainant from Pay.gov improperly included the expiration date of the credit card used for that transaction. The complaint does not state the amount of damages sought on behalf of the class beyond asserting that each class member would be entitled to \$100 to \$1,000 in statutory damages. In a letter sent to the Department of Justice, the plaintiff proposed a fund of \$30 million for just the Illinois class members.

In July 2009, the U.S. District Court for the Northern District of Illinois granted the U.S. Government's motion to dismiss this case for lack of an unequivocal waiver of sovereign immunity. In November 2010, the U.S. Court of

Appeals for the Federal Circuit reversed the District Court's decision and directed that the case be remanded back to the District Court for further proceedings. The U.S. Government's petition for a rehearing of that decision was denied by the Federal Circuit in March 2011. In January 2012, the U.S. Supreme Court granted the U.S. Government a writ of certiorari concerning this decision. The case was argued on October 2, 2012, and a decision by the U.S. Supreme Court is pending. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.

- *Other Legal Actions:* The Department is also involved in employment related legal actions (e.g., matters alleging discrimination and other claims before the Equal Employment Opportunity Commission, Merit System Protection Board, etc.) for which an unfavorable outcome is reasonably possible, but for which an estimate of potential loss cannot be determined at this time. It is not expected that these cases will have a material adverse effect on the Department's financial position or results.

OTHER CONTINGENCIES

Terrorism Risk Insurance Program

The *Terrorism Risk Insurance Act* (TRIA), signed into law in November 2002, was enacted to address market disruptions resulting from terrorist attacks on September 11, 2001. TRIA helps to ensure available and affordable commercial property and casualty insurance for terrorism risk, and simultaneously allows private markets to stabilize. The authority to pay claims under the Terrorism Risk Insurance Program (TRIA Program) is activated upon the certification of an "act of terrorism" by the Secretary in concurrence with the Secretary of State and the Attorney General. If a certified act of terrorism occurs, insurers may be eligible to receive reimbursement from the U.S. Government for insured losses above a designated deductible amount. Insured losses above this amount will be shared between insurance companies and the U.S. Government. TRIA also gives the Department authority to recoup federal payments made under the TRIA Program through policyholder surcharges under certain circumstances, and contains provisions designed to manage litigation arising from or relating to a certified act of terrorism. There were no claims under TRIA as of September 30, 2012 or 2011.

B. FR NOTES REPORT NOTE 19 – COMMITMENTS (TEXT DATA)

Loan Commitments

The Department, through FFB, makes loan commitments with federal agencies, or private sector borrowers whose loans are guaranteed by federal agencies, to extend them credit for their own use (refer to Part 2.L). As of September 30, 2012 and 2011, the Department had loan commitments totaling \$86.2 billion and \$95.5 billion, respectively.

Multilateral Development Banks

The Department, on behalf of the United States, has subscribed to capital for certain multilateral development banks (MDBs), portions of which are callable under certain limited circumstances to meet the obligations of the respective MDB. There has never been, nor is there anticipated, a call on the U.S. commitment for these subscriptions.

Exchange Stabilization Agreement

In April 1994, the Department signed the North American Framework Agreement (NAFA), which includes the Exchange Stabilization Agreement (ESA) with Mexico. The Department, through the ESF, has a standing swap line

for \$3.0 billion with Mexico under the NAFA and its implementing ESA. The amounts and terms (including the assured source of repayment) of any borrowing under NAFA and ESA will have to be negotiated and agreed to before any actual drawing can occur. The ESA does provide sample clauses that state that transactions shall be exchange rate neutral for the ESF, and shall bear interest based on a then current rate tied to U.S. Treasury bills. There were no drawings outstanding on the ESF swap line as of September 30, 2012 and 2011. The Department renewed the ESA through December 14, 2012.

New Arrangements to Borrow

The Supplemental Appropriations Act of 2009 (P.L. 111-32) provided the authorization and appropriations for an increase in the United States' participation in the New Arrangements to Borrow (NAB). Because the U.S. financial participation in the IMF is denominated in SDRs, P.L. 111-32 authorized and appropriated up to the dollar equivalent of SDR 75 billion to implement this commitment. The United States agreed in May 2010 that its participation in the NAB would increase from SDR 6.6 billion to SDR 69.1 billion, pursuant to IMF Executive Board Decision No. 14577-(10/35). Total U.S. participation in the NAB of SDR 69.1 billion was equivalent to \$106.5 billion and \$107.9 billion as of September 30, 2012 and 2011, respectively.

Contingent Liability to GSEs

The SPSPA agreements between the Department and each GSE, which have no expiration date, provide for the Department to disburse funds to the GSEs if, at the end of any quarter, the FHFA determines that the liabilities exceed its assets. At September 30, 2012, the Department recorded a contingent liability of \$9.0 billion with a projected maximum commitment payable to the GSEs of \$282.3 billion. The recorded contingent liability of \$316.2 billion at September 30, 2011 constituted the maximum commitment payable at the end of that year. Such accruals are adjusted as new information develops or circumstances change.

C. FR NOTES REPORT NOTE 22 - EARMARKED FUNDS (TEXT DATA)

Bureau	Fund Code	Fund Title/Description
Exchange Stabilization Fund (ESF)		
ESF	20X4444	Exchange Stabilization Fund
D.C. Pensions		
DCP	20X1713	Federal payment - D.C. Judicial Retirement
DCP	20X1714	Federal payment - D.C. Federal Pension Fund
DCP	20X5511	D.C. Federal Pension Fund
DCP	20X8212	D.C. Judicial Retirement and Survivor's Annuity Fund
Public Enterprise/Revolving Funds		
BEP	20X4502	Bureau of Engraving and Printing Fund
MNT	20X4159	Public Enterprise Fund
OCC	20X8413	Assessment Funds
OCC	20X4264	Assessment Funds
IRS	20X4413	Federal Tax Lien Revolving Fund
Other Earmarked Funds		
BPD	20X5080	Gifts to Reduce Pubic Debt
DO	20X5816	Confiscated and Vested Iraqi Property and Assets
DO	20X8790	Gifts and Bequests Trust Fund

FMD	20X5081	Presidential Election Campaign
FMD	20X8902	Esther Cattell Schmitt Gift Fund
FMD	9515585	Travel Promotion Fund, Corp for Travel Promotion
FMD	9525585	Travel Promotion Fund, Corp for Travel Promotion
FMD	95X5585	Travel Promotion Fund, Corp for Travel Promotion
FMS	206/75445	Debt Collection Special Fund
FMS	207/85445	Debt Collection Special Fund
FMS	208/95445	Debt Collection Special Fund
FMS	209/05445	Debt Collection Special Fund
FMS	200/15445	Debt Collection Special Fund
FMS	201/25445	Debt Collection Special Fund
FMS	202/35445	Debt Collection Special Fund
IRS	20X5510	Private Collection Agency Program
IRS	20X5433	Informant Reimbursement
OFR	20X5590	Financial Research Fund
TFF	20X5697	Treasury Forfeiture Fund

Pursuant to the legal authority found in section 10 of the Gold Reserve Act of 1934, as amended, the ESF may purchase or sell foreign currencies, holds U.S. foreign exchange and SDR assets, and may provide financing to foreign governments and foreign entities. The ESF accounts for and reports its holdings to FMS on the Standard Form 224, "Statement of Transactions," and provides other reports to Congress. Interest on SDRs in the IMF, Investments in U.S. Securities (BPD), and Investments in Foreign Currency Assets are its primary sources of revenue. The ESF's earnings and realized gains on foreign currency assets represent inflows of resources to the government, and the interest revenues earned from U.S. Securities are the result of intra-Departmental flows.

D.C. Pension Funds provide annuity payments for retired D.C. teachers, police officers, judges, and firefighters. The sources of revenues are through intragovernmental flows including annual appropriations and interest earnings from investments, as well as inflows of resources to the government of employee contributions. All proceeds are earmarked.

The BEP, Mint, OCC, and IRS operate "public enterprise/revolving funds" to account for their respective revenues and expenses. 31 USC § 5142 established the revolving fund for BEP to account for revenue and expenses related to the currency printing activities. P.L. 104-52 (31 USC § 5136) established the Public Enterprise Fund for the Mint to account for all revenue and expenses related to the production and sale of numismatic products and circulating coinage. Revenues and other financing sources at the Mint are mainly from the sale of numismatic and bullion products, and the sale of circulating coins to the FRB system, and represent inflows of resources to the government. 12 USC § 481 established the Assessment Funds for OCC. Revenue and financing sources are from the bank examinations and assessments for the oversight of the national banks, savings associations, and savings and loan holding companies. These non-appropriated funds contribute to the inflows of resources to the government to specifically fund these entity's operations. 26 USC § 7810 established the Federal Tax Lien Revolving Fund to account for revenue and expenses from the sale of property foreclosed upon by a holder of a lien. There are minimal transactions with other government agencies.

There are other earmarked funds at several Treasury bureaus, such as donations to the Presidential Election Campaign Fund, funds related to the debt collection program, gifts to reduce the public debt, and other enforcement related activities. Public laws, the U.S. Code, and the *Debt Collection Improvement Act* established and authorized

the use of these funds. Sources of revenues and other financing sources include contributions, cash and property forfeited in enforcement activities, public donations, and debt collection, representing inflows to the government.

D. FR NOTES REPORT NOTE 26 - HERITAGE ASSETS (TEXT DATA)

The Department has a total of fifteen multi-use heritage assets for fiscal years 2012 and 2011. The Treasury Complex (Main Treasury Building and Annex), declared a national historical landmark in 1972, is treated as a multi-use heritage asset and is expected to be preserved indefinitely. The buildings that house the Mint in Denver, San Francisco, Fort Knox, and West Point are also considered multi-use heritage assets and included on the National Register of Historic Places. Additionally, the Mint maintains heritage assets consisting of four coin collections and six historical artifacts.

E. FR NOTES REPORT NOTE 27 - FIDUCIARY ACTIVITY (TEXT DATA)

Bureau	Fund Code	Authority	Fund Title/Description
BEP	20X6513.013	31 USC 5119	Mutilated Currency Claims Funds
BPD	20X6008	31 USC 3513	Payment Principal & Interest Govt. Agencies
FMD	20X6045	31 USC 3328	Proceeds, Payments of Unpaid Checks
FMD	20X6048	31 USC 3329, 3330	Proceeds of Withheld Foreign Checks
FMD	2015X6078	50 APP. USC 2012	War Claims Fund, Foreign Claims Settlement Commission
FMD	20X6092	31 USC 1321	Debt Management Operations
FMD	20X6104	22 USC 1627	Albanian Claims Fund, Treasury
FMD	20X6133	31 USC 1322	Payment of Unclaimed Moneys
FMD	20X6309	22 USC 1627(a)	Libyan Claims Settlement Fund
FMD	20X6310	22 USC 1627(a)	Libyan Claims Settlement Fund
FMD	20X6311	98 Stat. 1876	Kennedy Center Revenue Bond
FMD	20X6312	22 USC 1627	Iranian Claims Settlement Fund
FMD	20X6314	22 USC 1644g	German Democrat Settlement Fund
FMD	20X6315	22 USC 1645h	Vietnam Claims Settlement Fund
FMD	20X6501.018	31 USC 3513	Small Escrow Amounts
FMD	20X6720	31 USC 3513	SM DIF Account for Dep. & Check Adj.
FMD	20X6830	104 Stat. 1061	Net Interest Payments to/from State
FMD	20X6999	31 USC 3513	Accounts Payable, Check Issue UNDDR
IRS	20X6737	90 Stat. 269-270	Internal Revenue Collections for Northern Mariana Island
IRS	20X6738	31 USC 3513	Coverover Withholdings-U.S. Virgin Islands
IRS	20X6740	31 USC 3515	Coverover Withholdings-Guam
IRS	20X6741	31 USC 3513	Coverover Withholdings-American Samoa
OAS	20X6317.001	22 USC 2431	Belize Escrow, Debt Reduction
OAS	20X6501.018	31 USC 3513	Small Escrow Amounts

F. FR NOTES REPORT NOTE 28B – FINANCING AND HOUSING MARKET STABILIZATION - LIABILITIES TO GOVERNMENT SPONSORED ENTERPRISES (GSEs) (TEXT DATA)

Congress established Fannie Mae and Freddie Mac as GSEs to support the supply of mortgage loans. A key function of the GSEs is to package purchased mortgages into securities, which are subsequently sold to investors.

Leading up to the financial crisis, increasingly difficult conditions in the housing market challenged the soundness and profitability of the GSEs, thereby undermining the entire housing market. This led Congress to pass the Housing and Economic Recovery Act (HERA) (P.L. 110-289). This Act created the new FHFA, with enhanced regulatory

authority over the GSEs, and provided the Secretary with certain authorities intended to ensure the financial stability of the GSEs, if necessary. On September 7, 2008, FHFA placed the GSEs under conservatorship, and the Department entered into a Senior Preferred Stock Purchase Agreement (SPSPA) with each GSE. These actions were taken to preserve the GSEs' assets, ensure a sound and solvent financial condition, and mitigate systemic risks that contributed to current market instability. The SPSPAs were amended in August 2012 (the amended SPSPAs) which changed, among other things, the basis by which quarterly dividends are paid by the GSEs to the U.S. Government. The dividend change in the amended SPSPAs is effective commencing with the quarter ending March 31, 2013.

The actions taken by the Department thus far are temporary, as defined by section 1117 of HERA, and are intended to provide financial stability. The purpose of the Department's actions is to maintain the solvency of the GSEs so they can continue to fulfill their vital roles in the home mortgage market while the Administration and Congress determine what structural changes should be made. The FHFA director may terminate the conservatorship if safe and solvent conditions can be established. Draws under the SPSPAs are designed to ensure that the GSEs maintain positive net worth as a result of any net losses from operations, and also meet taxpayer dividend requirements under the SPSPAs. The SPSPAs were structured to ensure any draws result in an increased nominal investment as further discussed below.

Under the SPSPAs, the Department initially received from each GSE: (i) 1,000,000 shares of non-voting variable liquidation preference senior preferred stock with a liquidation preference value of \$1,000 per share, and (ii) a non-transferrable warrant for the purchase, at a nominal cost, of 79.9 percent of common stock on a fully-diluted basis. The warrants expire on September 7, 2028. Through December 31, 2012, the senior preferred stock accrues dividends at 10.0 percent per year, payable quarterly. Under the amended SPSPAs, the quarterly dividend payment will change from a 10.0 percent per annum fixed rate dividend to an amount equivalent to the GSE's positive net worth above a capital reserve amount. The capital reserve amount is initially set at \$3.0 billion for calendar year 2013, and declines by \$600 million at the beginning of each calendar year thereafter until it reaches zero by calendar year 2018. The GSEs will not pay a quarterly dividend if their positive net worth is not above the required capital reserve threshold; in such cases, the Department may be required to provide funding pursuant to the amended SPSPAs.

Cash dividends of \$18.4 billion and \$15.6 billion were received during fiscal years ended September 30, 2012 and 2011, respectively. In addition, beginning in fiscal year 2011, the GSEs were scheduled to begin paying the Department a "Periodic Commitment Fee" (PCF) on a quarterly basis, payable in cash or via an increase to the liquidation preference. This fee may be waived by the Department for up to one year at a time if warranted by adverse mortgage market conditions. The Department waived the PCF payments for calendar years 2012 and 2011 given that the imposition of the PCF at that time would not fulfill its intended purpose of generating increased compensation to the American taxpayer. Commencing January 1, 2013, the PCF will no longer be required pursuant to the amended SPSPAs.

The SPSPAs, which have no expiration date, provide for the Department to disburse funds to the GSEs if, at the end of any quarter, the FHFA determines that the liabilities of either GSE exceed its assets. The maximum amount available to each GSE under this agreement was originally \$100.0 billion in fiscal year 2008, raised to \$200.0 billion in fiscal year 2009, and replaced in fiscal year 2010 with a formulaic cap. This formulaic cap allows for continued draws for a three-year period ending December 2012 at amounts that will automatically adjust upwards quarterly by the cumulative amount of any net deficits realized by either GSE and downward by the GSE's positive net worth, if any, as of December 31, 2012, but not below \$200.0 billion, and will become fixed at the end of the three-year period. At the

conclusion of this period, the remaining commitment will then be fully available to be drawn per the terms of the agreements (referred to hereafter as the “Adjusted Caps”). Draws against the funding commitment of the SPSPAs do not result in the issuance of additional shares of senior preferred stock; instead, the liquidation preference of the initial 1,000,000 shares is increased by the amount of the draw.

Actual payments to the GSEs for fiscal years ended September 30, 2012 and 2011 were \$18.5 billion and \$20.8 billion, respectively. Additionally, \$9.0 billion and \$316.2 billion were accrued as a contingent liability as of September 30, 2012 and 2011, respectively. This accrued contingent liability is based on the projected future draws under the SPSPAs. It is undiscounted and does not take into account any of the offsetting dividends which may be received, as the dividends are owed directly to the General Fund.

ACCOUNTING TREATMENT

Entity Transactions – The estimated contingent liability to the GSEs accrued pursuant to the SPSPAs is funded through the Department’s direct appropriations. Therefore, they are reflected at their gross amount as “entity” costs on the Department’s Statements of Net Cost and in the line item, “Cumulative Results of Operations” on the Department’s Balance Sheets, without considering the increase in senior preferred stock liquidation preference/fair value adjustments, future dividend receipts from the GSEs, or any PCFs.

Non-Entity Transactions – As actual payments are made to the GSEs, they result in increases to the U.S. Government’s liquidation preference in the GSEs’ senior preferred stock, and thus represent General Fund exchange revenue reported on the Department’s Statements of Net Cost as “GSEs Non-Entity Cost (Revenue).” The associated valuation losses and dividends are General Fund-related costs and revenues that are likewise reported as “GSEs Non-Entity Cost (Revenue).”

SENIOR PREFERRED STOCK AND WARRANTS FOR COMMON STOCK

In determining the fair value of the senior preferred stock and warrants for common stock, the Department relied on the GSEs’ public filings and press releases concerning its financial statements, projection forecasts, monthly summaries, quarterly credit supplements, independent research regarding high-yield bond and preferred stock trading, independent research regarding the GSEs’ common stock trading, discussions with the GSE’s management, and other information pertinent to the fair valuations. Because of the nature of the instruments, which are not publicly traded and for which there is no comparable trading information available, the fair valuations rely on significant unobservable inputs that reflect assumptions about the expectations that market participants would use in pricing.

The fair value of the senior preferred stock considers the amount of forecasted dividend payments. The fair valuations assume that a hypothetical buyer would acquire the discounted dividend stream as of the transaction date. The significant decline in the fair value of the senior preferred stock at September 30, 2012 compared to 2011 is primarily due to a decrease in expected dividend payments and an increase in the discount rate used in the current year’s valuation to reflect more of the variable nature of the future cash flows anticipated as a result of the amended SPSPAs compared to the prior fiscal year.

The fair value of the warrants are impacted by the nominal exercise price and the large number of potential exercise shares, the market trading of the common stock that underlies the warrants as of September 30, the principal market, and the market participants. Other discounting factors are the holding period risk related directly to the amount of

time that it will take to sell the exercised shares without depressing the market and the other activity under the SPSPA.

GSE CONTINGENT LIABILITIES

As part of the fair valuation exercise, the Department prepared a series of long-range forecasts through 2025 to determine what the implied amount of the total contingent liability to the GSEs under the SPSPAs would be as of September 30. Since future payments under the SPSPAs are deemed to be probable, the Department estimated a contingent liability of \$9.0 billion as of September 30, 2012. This estimate reflects the projected equity deficits of the GSEs stemming from credit losses and contractual dividend requirements until December 31, 2012. The estimated contingent liability as of September 30, 2012 included several case scenarios which resulted in total SPSPA estimates ranging from \$3.5 billion (based on an “optimistic” case scenario) to \$22.4 billion (based on an “extreme” case scenario). The \$9.0 billion contingent liability reported as of September 30, 2012 reflects the Department’s best estimate. This compares to the \$316.2 billion contingent liability reported as of September 30, 2011 which was based on a range of \$309.6 billion to \$376.1 billion. At September 30, 2012, the maximum remaining potential commitment to the GSEs for the remaining life of the SPSPAs under the Adjusted Caps was estimated at \$282.3 billion, which was based upon case scenario estimates ranging from \$274.0 billion to \$291.5 billion. The recorded contingent liability of \$316.2 billion at September 30, 2011 constituted the maximum commitment payable under the Adjusted Caps, minus actual payments made through the end of that fiscal year. Such accruals are adjusted as new information develops or circumstances change.

Based on the annual valuation of the Department’s estimated future contingent liability, the Department reduced its estimated liability by \$288.7 billion and \$22.9 billion at the end of fiscal years 2012 and 2011, respectively, via a reduction in expense. The significant reduction in this estimated liability at September 30, 2012 compared to 2011 is primarily due to a forecasted reduction in the amount of future draws needed by the GSEs which, in part, reflects lower quarterly dividend payments anticipated as a result of the amended provisions of the SPSPAs. The Department reported this expense reduction as a reduction to entity costs within the Economic Program section of the Department’s Statements of Net Cost.

In determining the contingent liability estimates, the Department relied on the GSEs’ public filings and press releases concerning its audited and unaudited financial statements, monthly summaries, quarterly credit supplements, September 2012 forecast for the years 2012 through 2015 (as provided by FHFA), and discussions with the GSEs’ forecasting team and FHFA. The forecasted draws under the SPSPAs after December 31, 2015 were based on general guidance provided by the GSE managers as to the key assumptions that were used for subsequent periods. Absent longer-term financial forecasts from the GSEs and FHFA, the forecasts after 2015 generally assume similar operating assumptions on the guarantee business and assume a gradual wind-down of the retained portfolios (and corresponding net interest income) through 2025, as directed under the amended SPSPAs for each GSE to reduce the maximum balance of its retained mortgage portfolio by 15.0 percent per annum beginning December 31, 2013 (a change from the 10.0 percent per annum prior to the amended SPSPAs). The maximum balance of the GSEs’ retained mortgage portfolio is initially set at \$650 billion as of December 31, 2012, and is required under the amended SPSPAs to be reduced to \$250.0 billion by December 31, 2018. The Department also relied upon economic and demographic data from the 2012 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds and the FHFA’s House Price Index.

Both GSEs reported significantly lower early delinquencies on additions to their credit books on loans originated after 2008. This favorable early delinquency experience is an improvement compared with the loans originated in 2005 through 2008. Incremental draws under the SPSPAs through December 31, 2012 are projected in order to meet the 10.0 percent per annum dividend payment requirement. Under the amended SPSPAs, both GSEs may require additional draws should they report a net deficit in any quarter commencing with the quarter ending March 31, 2013.

Under the amended SPSPAs, the Department's forecasts indicate that each GSE will not fully utilize the amount of funding available under the Adjusted Cap. The Department's forecasts of future liquidity payments may differ from actual experience. Future actual liquidity payment levels will depend on numerous factors that are difficult to predict, including, but not limited to, changes in government policy with respect to the GSEs, the business cycle, inflation, home prices, unemployment rates, interest rates, changes in housing preferences, home financing alternatives, availability of debt financing, market rates of guarantee fees, outcomes of loan refinancings and modifications, new housing programs, and other applicable factors.

REGULATORY ENVIRONMENT

Pursuant to a provision within the Dodd Frank Act, the Secretary conducted a study and developed recommendations regarding the options for ending the conservatorship. In February 2011, the President delivered to Congress a report from the Secretary that provided recommendations regarding the options for ending the conservatorship and plans to wind down the GSEs. To date, Congress has not approved a plan to address the future of the GSEs, thus the GSEs continue to operate under the direction of their conservator, the FHFA, who's stated planned objectives are to build a revitalized infrastructure for the secondary mortgage market and a continued gradual contraction of the GSEs presence in the secondary mortgage market.

In December 2011, Congress passed the Temporary Payroll Tax Cut Continuation Act of 2011 (TPTCCA), which was funded by an increase of ten basis points in the GSEs' guarantee fees beginning April 1, 2012, and is effective through October 1, 2021. The increased fees are to be remitted to the Department and not retained by the GSEs. On September 28, 2012, the GSEs remitted to the Department an amount of \$35 million as the first payment of these increased fees covering the period of April 1, 2012 through June 30, 2012. This increase in guarantee fees did not affect the profitability of the GSEs during that time period.

G. FR NOTES REPORT NOTE 20 – TROUBLED ASSET RELIEF PROGRAM (TARP) DIRECT LOANS AND EQUITY INVESTMENTS (TEXT DATA)

The Department administers a number of programs designed to help stabilize the financial system and restore the flow of credit to consumers and businesses. Through TARP, the Department made direct loans, equity investments, and entered into other credit programs. On October 3, 2010, TARP's authority to make new commitments to purchase or guarantee troubled assets expired.

DIRECT LOAN AND EQUITY INVESTMENT PROGRAMS

Capital Purchase Program

TARP began implementing programs in fiscal year 2009, commencing with the Capital Purchase Program (CPP) which was designed to help stabilize the financial system by assisting in building the capital base of certain viable U.S. financial institutions to increase the capacity of those institutions to lend to businesses and consumers and support the economy. Under this program, the Department invested a total of \$204.9 billion and purchased senior perpetual preferred stock and subordinate debentures from qualifying U.S. controlled banks, savings associations, and certain bank and savings and loan holding companies (Qualified Financial Institution or QFI). Additionally, the Department exercised warrants received from non-public QFIs resulting in additional holdings of senior preferred stock (or subordinated debentures as appropriate). The senior preferred stock has a stated dividend rate ranging from 5.0 percent to 9.0 percent. The dividends are cumulative for bank holding companies and subsidiaries of bank holding companies, and non-cumulative for others, and payable when and if declared by the institution's board of directors. QFIs that are Sub-chapter S corporations (public and non-public) issued subordinated debentures that have a maturity of 30 years, and interest rates ranging from 7.7 percent to 13.8 percent. QFIs, subject to regulatory approval, may repay the Department's investment at any time. For fiscal years 2012 and 2011, repayments and sales of CPP investments totaled \$8.2 billion and \$30.2 billion, respectively.

In addition to the senior preferred stock, the Department received warrants from public QFIs to purchase a number of shares of common stock. The warrants have a ten-year term, and the Department may exercise any warrants held in whole or in part at any time.

As part of the management of the investments in CPP, the Department entered into certain agreements to exchange and/or convert existing investments. In fiscal year 2009, the Department entered into an exchange agreement with Citigroup under which the Department exchanged \$25.0 billion of its investment in Citigroup senior preferred stock for 7.7 billion shares of Citigroup common stock, at \$3.25 per share. Between April 2010 and January 2011, the Department had sold all of its Citigroup common stock held, generating cash proceeds of \$31.9 billion, resulting in proceeds in excess of cost of \$6.9 billion (cash proceeds from sales of Citigroup common stock and warrants in fiscal year 2011 were \$15.8 billion, which exceeded cost by \$3.9 billion).

The Department entered into other transactions with various financial institutions which generally are in poor financial condition with a high likelihood of failure. The changes in cost associated with these transactions are considered workouts rather than modifications, in accordance with SFFAS No. 2, and are captured in the year-end reestimates.

Of the \$8.2 billion in CPP investment repayments and sales during fiscal year 2012, net proceeds of \$1.3 billion resulted from auction sales which stemmed from the Department's decision in fiscal year 2012 to sell certain CPP investments to the public in auction sales. Total repayments and sales resulted in net proceeds less than cost of \$285 million in fiscal year 2012. Because these auction sales were not considered in the formulation estimate for the CPP program, a modification was recorded, increasing the cost of the program by \$973 million. During fiscal year 2011, certain financial institutions participating in CPP became eligible to exchange their TARP-held stock investments to preferred stock in the SBLF program. Because this refinance was not considered in the formulation estimate for the CPP program, a modification was recorded in fiscal year 2011, resulting in a subsidy cost reduction of \$1.0 billion.

The estimated value of the CPP preferred equity investments is based on the net present values of the expected dividend payments and proceeds from repurchases and sales. The model assumes a probabilistic evolution of each institution's asset-to-liability ratio (based on the estimated fair value of the institution's assets against its liabilities). Historical volatility is used to scale the likely evolution of each institution's asset-to-liability ratio. Inputs to the model include institution specific accounting data obtained from regulatory filings, an institution's stock price volatility, historical bank failure information, as well as market prices of comparable securities trading in the market. The market risk adjustment is obtained through a calibration process to the market value of certain trading securities of financial institutions within the TARP programs or other comparable financial institutions. The Department estimates the values and projects the cash flows of warrants using an option-pricing approach based on the current stock price and its volatility. Investments in common stock which are exchange traded are valued at the quoted market price as of fiscal year end.

American International Group, Inc. Investment Program

The Department provided assistance to systemically significant financial institutions on a case by case basis in order to help provide stability to those institutions that were critical to a functioning financial system and were at substantial risk of failure, as well as to help prevent broader disruption to financial markets. In fiscal year 2009, the Department invested in AIG which (after being restructured in the same fiscal year) consisted of \$41.6 billion of AIG's non-cumulative 10.0 percent Series E preferred stock. Additionally, the Department made available to AIG a \$29.8 billion equity capital facility and received AIG's non-cumulative 10.0 percent Series F preferred stock under which AIG drew \$27.8 billion. In January 2011, the Department (in combination with AIG and the FRBNY) restructured the AIG investments in which it converted the \$41.6 billion of Series E preferred stock and \$27.8 billion of the Series F equity capital facility into a \$20.3 billion interest in AIG SPVs, and 1.1 billion shares of AIG common stock. The remaining \$2.0 billion of undrawn Series F capital facility was converted to a new equity capital facility that was subsequently cancelled in fiscal year 2011. Additionally, the credit facility between FRBNY and AIG was terminated, and the Department (not TARP) on behalf of the General Fund separately received 563 million shares of AIG common stock. Upon completion of the restructuring, the Department (including TARP) held a combined total of 1.7 billion shares of AIG common stock, or 92.1 percent of AIG's common stock equity.

Since the January 2011 restructuring, the Department (including TARP) has sold shares of the AIG common stock in the open market. During fiscal year 2012, the Department (including TARP) sold 1.2 billion shares of AIG common stock for \$38.2 billion, of which the General Fund and TARP received \$13.0 billion and \$25.2 billion, respectively. In fiscal year 2011, the Department (including TARP) sold 200 million shares of AIG common stock for \$5.8 billion, of which the General Fund and TARP received \$2.0 billion and \$3.8 billion, respectively. For the TARP shares sold, the proceeds were less than the Department's cost by \$9.9 billion and \$1.9 billion for fiscal years 2012 and 2011, respectively. AIG common shares sold by the General Fund were provided at no cost to the Department. At September 30, 2012 and 2011, the Department owned 234 million shares and 1.5 billion shares of AIG common stock, respectively, with a fair value totaling approximately \$7.7 billion and \$31.9 billion, or 15.9 percent and 76.9 percent of AIG's outstanding common stock, respectively. Of this total, TARP owned 154 million shares and 960 million shares, at September 30, 2012 and 2011, respectively, or 10.5 percent (\$5.1 billion fair value) and 50.8 percent (\$21.1 billion fair value) of AIG's outstanding common stock, respectively. The fair value of the AIG common stock was based on the New York Stock Exchange (NYSE) quoted market price as of September 30, 2012 and 2011.

In fiscal year 2012, the Department received \$9.6 billion in distributions from the AIG SPVs, which fully repaid the remaining investment balance of \$9.3 billion. The Department recorded proceeds in excess of cost of \$127 million plus investment income of \$191 million. In fiscal year 2011, the Department received \$11.5 billion in distributions from the AIG SPVs, reduced its AIG SPV outstanding balance by \$11.2 billion to \$9.3 billion, and received investment income of \$246 million, and recorded capitalized dividend income of \$204 million. The SPVs were valued at their liquidation preference since the value of the underlying assets within the SPVs greatly exceeded the liquidation preference.

Automotive Industry Financing Program

The Automotive Industry Financing Program (AIFP) was designed to help prevent a significant disruption of the American automotive industry, which could have had a negative effect on the economy of the United States.

General Motors Company and General Motors Corporation

In fiscal year 2009, the Department provided \$49.5 billion to General Motors Corporation (Old GM) through various loan agreements including the initial loan for general and working capital purposes and the final loan for debtor in possession (DIP) financing while Old GM was in bankruptcy. During fiscal year 2009, the Department and a newly created General Motors Company (New GM) extinguished substantially all but \$7.1 billion of these initial financing arrangements, and the Department received \$2.1 billion in 9.0 percent cumulative perpetual preferred stock and 60.8 percent of the common equity interest in New GM. Additionally, New GM assumed \$7.1 billion of the original DIP loan which it fully repaid to the Department by the end of fiscal year 2010.

During fiscal year 2011, New GM repurchased its preferred stock for 102.0 percent of its liquidation amount, or \$2.1 billion. As part of an initial public offering by New GM in fiscal year 2011, the Department sold approximately 412 million shares of its common stock for \$13.5 billion. The sale resulted in net proceeds less than cost of \$4.4 billion. At September 30, 2012 and 2011, the Department held 500 million shares of the common stock of New GM, which represented approximately 32.0 percent of New GM's common stock outstanding. The fair value of the New GM common shares held as of September 30, 2012 and 2011 was \$11.4 billion and \$10.1 billion, respectively, based on the NYSE quoted market price.

Chrysler Group LLC and Chrysler Holding LLC

In fiscal year 2009, the Department invested \$5.9 billion in Chrysler Holding LLC (Old Chrysler), consisting of \$4.0 billion for general and working capital purposes (the general purpose loan) and \$1.9 billion in DIP financing while Old Chrysler was in bankruptcy. Upon entering bankruptcy, a portion of Old Chrysler was sold to a newly created entity, Chrysler Group LLC (New Chrysler). In fiscal year 2010, under the terms of a bankruptcy agreement, the initial financing to Old Chrysler was replaced by financing to New Chrysler in which the Department funded a \$4.6 billion loan to New Chrysler, with a commitment to fund it an additional \$2.1 billion. Also, New Chrysler assumed \$500 million of the Old Chrysler general purpose loan. In fiscal year 2011, New Chrysler repaid the \$5.1 billion loan principal (\$4.6 billion funded and \$500 million assumed from Old Chrysler) and interest due on the loan, and the Department terminated New Chrysler's ability to draw on the remaining available \$2.1 billion loan commitment. Total net proceeds received relating to the fiscal year 2011 transactions were \$896 million less than the Department's cost. As a result of these transactions, the Department had no remaining interest in New Chrysler as of September 30, 2012 and 2011. The Department continues to hold a right to receive proceeds from a bankruptcy liquidation trust, but no significant cash flows are expected.

Ally Financial Inc. (formerly known as GMAC Inc.)

The Department invested a total of \$16.3 billion in GMAC Inc. between December 2008 and December 2009 to help support its ability to originate new loans to GM and Chrysler dealers and consumers, and to help address GMAC's capital needs. In May 2010, GMAC changed its corporate name to Ally Financial, Inc. (Ally). As a result of original investments, exchanges, conversions and warrant exercises, as of September 30, 2012 and 2011, the Department held 981,971 shares of Ally common stock, representing 73.8 percent of Ally's outstanding common stock. The Department also held 119 million shares of Ally Series F-2 Mandatorily Convertible Preferred Securities, with a \$50 per share liquidation preference and a stated dividend rate of 9.0 percent, and are convertible into at least 513,000 shares of Ally common stock at Ally's option subject to approval of the FRB and consent by the Department, or pursuant to an order by the FRB compelling such conversion. The Series F-2 security is also convertible at the option of the Department upon certain specified corporate events. Absent any optional conversion, any Series F-2 remaining preferred shares will automatically convert to Ally common stock after seven years from the issuance date. When combined with the Ally common stock currently owned, conversion of the Series F-2 preferred stock into common stock would represent 81.0 percent ownership of Ally common stock held by the Department. In fiscal years 2012 and 2011, the Department received \$534 million and \$839 million in dividends from Ally, respectively.

Prior to September 30, 2011, the Department held 2.7 million shares of 8.0 percent cumulative Trust Preferred Securities (TruPS) with a \$1,000 per share liquidation preference. During fiscal year 2011, the agreement between Ally and the Department regarding its TruPS was amended to facilitate the Department's sale of these securities on the open market. Because this amendment to agreement terms was not considered in the formulation subsidy cost estimate for the program, the Department recorded a modification resulting in a subsidy cost reduction of \$174 million. In March 2011, the Department sold its TruPS for \$2.7 billion, resulting in proceeds in excess of cost of \$127 million.

As of September 30, 2012 and 2011, for investments in Ally's common equity and mandatorily convertible preferred stock, which are valued on an "if-converted" basis, the Department used certain valuation multiples such as price-to-earnings, price-to-tangible book value, and asset manager valuations to estimate the value of the shares. The multiples were based on those of comparable publicly-traded entities. The adjustment for market risk is incorporated in the data points the Department uses to determine the measurement for Ally as all points rely on market data.

Public-Private Investment Program

The Public-Private Investment Program (PPIP) is part of the Department's efforts to help restart the financial securities market and provide liquidity for legacy securities. Under this program, the Department (as a limited partner) made equity investments in and loans to nine investment vehicles (referred to as Public-Private Investment Funds or "PPIFs") established by private investment managers between September and December 2009. The equity investments were used to match private capital and equal 49.9 percent of the total equity invested. The loans bear interest at 1-Month LIBOR, plus 1.0 percent, payable monthly. The maturity date of each loan is the earlier of ten years or the termination of the PPIF. Each PPIF terminates in eight years from its commencement, if not previously terminated, or extended with two one-year extensions subject to the Department's approval. The loan agreements are subject to certain financial covenants and require cash flows from purchased securities received by the PPIFs to be distributed in accordance with a priority of payments schedule (waterfall) designed to help protect the interests of secured parties. As a condition of its investment, the Department also received a warrant from each of the PPIFs entitling the Department to 2.5 percent of investment proceeds otherwise allocable to the non-Department partners

after the PPIFs return 100.0 percent of the non-Department partners' capital contributions. Additionally, the PPIFs pay a management fee to the fund manager from the Department's share of investment proceeds.

The PPIFs may invest, under certain conditions, in commercial mortgage-backed securities (CMBS) and non-agency residential mortgage-backed securities (RMBS) issued prior to January 1, 2009, for a term of three years. The three-year investment period for the remaining PPIFs ends December 2012. The PPIFs are also permitted to invest in certain temporary securities, including bank deposits, U.S. Treasury securities, and certain money market mutual funds. As of September 30, 2012, the PPIFs' portfolios were comprised of approximately 74.0 percent RMBS and 26.0 percent CMBS, compared to 79.0 percent and 21.0 percent, respectively, as of September 30, 2011.

At September 30, 2012 and 2011, the Department had equity investments in PPIFs outstanding of \$4.1 billion and \$5.5 billion, and loans outstanding of \$5.7 billion and \$10.4 billion, for an aggregate total of \$9.8 billion and \$15.9 billion, respectively. As of September 30, 2012 and 2011, the Department had legal commitments to disburse up to \$3.1 billion and \$4.3 billion, respectively, for additional investments and loans to the remaining PPIFs. During fiscal year 2012, the Department disbursed \$245 million as an equity investment and \$803 million as loans to PPIFs, as compared to \$1.1 billion of equity investments and \$2.3 billion as loans in fiscal year 2011. In addition, the Department received \$5.7 billion and \$1.0 billion in loan principal and interest repayments from the PPIFs in fiscal years 2012 and 2011, respectively. Also during fiscal year 2012, the Department received \$3.2 billion in equity distributions, comprised of \$1.3 billion of investment income, \$223 million of proceeds in excess of cost, and a \$1.7 billion reduction of the gross investment outstanding. In fiscal year 2011, the Department received \$735 million in equity distributions, comprised of \$306 million of investment income, \$91 million of proceeds in excess of cost, and a \$338 million reduction of the gross investment outstanding.

The Department estimates cash flows to the PPIFs by simulating the performance of the collateral supporting the assets held by the PPIF. Inputs used to simulate the cash flows, which consider market risks, include unemployment forecasts, home price appreciation/depreciation forecasts, the current term structure of interest rates, historical pool performance, and estimates of the net income and value of commercial real estate supporting the CMBS. The simulated cash flows are then run through a financial model that defines distributions of the RMBS/CMBS to determine the estimated cash flows to the PPIF. Once determined, these cash flows are run through the waterfall of the PPIF to determine the expected cash flows to the Department through both the equity investments and loans.

Other Direct Loan and Equity Investment Programs

The Department initiated other programs intended to help unlock the flow of credit to consumers and small businesses. Three programs were established to help accomplish this: the Term Asset-Backed Securities Loan Facility (TALF); the Small Business Administration (SBA) 7(a) Securities Purchase Program, and the Community Development Capital Initiative (CDCI).

Term Asset-Backed Securities Loan Facility

The TALF was created by the FRB to provide low-cost funding to investors in certain classes of Asset Backed Securities (ABS). The Department agreed to participate in the program by providing liquidity and credit protection to the FRB.

Under the TALF, the FRBNY, as implementer of the TALF program, originated loans on a non-recourse basis to purchasers of certain AAA rated ABS secured by consumer and commercial loans and CMBS. The FRBNY ceased

issuing new loans on June 30, 2010. Approximately \$1.5 billion and \$11.3 billion of loans due to the FRBNY remained outstanding as of September 30, 2012 and 2011, respectively.

As part of the program, the FRBNY created the TALF, LLC, an SPV that agreed to purchase from the FRBNY any collateral it has seized due to borrower default. The TALF, LLC would fund purchases from the accumulation of monthly fees paid by FRBNY as compensation for the agreement. Only if the TALF, LLC had insufficient funds to purchase the collateral did the Department commit to invest up to \$20.0 billion in non-recourse subordinated notes issued by the TALF, LLC. This commitment was reduced to \$4.3 billion in fiscal year 2010, and further reduced in fiscal year 2012 to \$1.4 billion, in consultation with the FRBNY.

The Department disbursed \$100 million upon creation of the TALF, LLC, and the remainder can be drawn to purchase collateral in the event the fees are not sufficient to cover purchases. The subordinated notes bear interest at 1-Month LIBOR plus 3.0 percent, and mature ten years from the closing date, subject to extension. As of September 30, 2012 and 2011, no TALF loans were in default and consequently no collateral was purchased by the TALF, LLC.

In valuing the TALF loan, the Department model derives the cash flows to the SPV, and ultimately the Department, by simulating the performance of underlying collateral. Loss probabilities on the underlying collateral are calculated based on analysis of historical loan loss and charge-off experience by credit sector and subsector. Impaired TALF-eligible securities are projected to be purchased by the SPV, which could require additional Department funding. Simulation outcomes consisting of a range of loss scenarios are probability-weighted to generate the expected net present value of future cash flows.

SBA 7(a) Securities Purchase Program

In March 2010, the Department began purchasing securities backed by SBA 7(a) loans (7(a) Securities) as part of the Unlocking Credit for Small Business Initiative. The program was created to provide additional liquidity to the market so that banks are able to make more small business loans. Under this program, the Department had purchased 7(a) securities collateralized with 7(a) loans that are guaranteed by the full faith and credit of the U.S. Government. In May 2011, the Department began selling its securities to investors; sales were completed and the program closed in January 2012. Over the course of the program, the Department had invested a total of \$367 million (excluding purchased accrued interest), and received \$376 million in sales proceeds and in principal and interest payments. As of September 30, 2012, the Department held no investment in SBA 7(a) securities, and held \$128 million of these securities at September 30, 2011. During fiscal year 2012 and 2011, the Department had received \$127 million and \$247 million, respectively, in sales proceeds, and in principal and interest payments on the securities. The valuation of SBA 7(a) securities was based on the discounted estimated cash-flows of the securities.

Community Development Capital Initiative

In fiscal year 2010, the CDCI was created to provide additional low cost capital in Community Development Financial Institutions (CDFIs) to encourage more lending to small businesses. Under the terms of the program, the Department purchased senior preferred stock (or subordinated debt) from eligible CDFIs with an initial dividend rate of 2.0 percent that will increase to 9.0 percent after eight years.

CDFIs participating in the CPP, subject to certain criteria, were eligible to exchange, through September 30, 2010, their CPP preferred shares (subordinated debt) then held by the Department for CDCI preferred shares (subordinated debt). These exchanges were treated as disbursements from CDCI and repayments to CPP. The Department had

invested a total of \$570 million (\$363 million as a result of exchanges from CPP) in 84 institutions under the CDCI. In fiscal year 2012, the Department received \$3 million in repayments. No repayments were received in fiscal year 2011. The Department received \$11 million in dividends and interest from its CDCI investments during both fiscal years 2012 and 2011. The Department valued the CDCI preferred stock investments in a manner broadly analogous to the methodology used to value the preferred stock securities within the CPP program.

OTHER CREDIT PROGRAMS

Asset Guarantee Program

The Asset Guarantee Program (AGP) provided guarantees for assets held by systemically significant financial institutions that faced a risk of losing market confidence due in large part to a portfolio of distressed or illiquid assets. Section 102 of the EESA required the Secretary to establish the AGP to guarantee troubled assets originated or issued prior to March 14, 2008, including MBS, and established the Troubled Assets Insurance Financing Fund (TAIFF).

In January 2009, the Department entered into a guarantee agreement with Citigroup under which the Department, the Federal Deposit Insurance Corporation (FDIC), and the FRBNY (collectively the USG Parties) provided protection against the possibility of large losses on an asset pool of approximately \$301.0 billion of loans and securities backed by residential and commercial real estate and other such assets, which remained on Citigroup's balance sheet. The Department's portion of the guarantee was limited to \$5.0 billion. As a premium for the guarantee, Citigroup issued \$7.0 billion of cumulative perpetual preferred stock (subsequently converted to Trust Preferred Securities with similar terms) with an 8.0 percent stated dividend rate and a warrant for the purchase of Citigroup common stock, of which \$4.0 billion of the preferred stock and the warrant were issued to the Department, and \$3.0 billion of the preferred stock was issued to the FDIC.

In fiscal year 2010, the USG Parties and Citigroup agreed to terminate the guarantee agreement; accordingly, Citigroup cancelled \$1.8 billion of the preferred stock previously issued to the Department. In fiscal year 2011, the Department sold its remaining Citigroup TruPS it held for \$2.2 billion, and sold the warrants for \$67 million. In connection with the termination of the guarantee agreement, FDIC agreed to transfer to the Department \$800 million of TruPS holdings plus dividends, subject to Citigroup's payment of certain debt guaranteed by the FDIC. This TruPS related receivable from the FDIC was valued at \$967 million and \$739 million at September 30, 2012 and 2011, respectively. The Department expects to receive a cash transfer of dividends and interest, along with the TruPS from FDIC, as scheduled, on December 31, 2012. The Department valued the AGP preferred stock investments in a manner broadly analogous to the methodology used to value the preferred stock securities within the CPP program.

FHA-Refinance Program

In fiscal year 2010, the Department entered into a loss-sharing agreement with the FHA to support a program in which FHA guarantees refinancing of borrowers whose homes are worth less than the remaining amounts owed under their mortgage loans. In fiscal year 2011, the Department established a \$50 million account, held by a commercial bank as its agent, from which any required reimbursements for losses will be paid to third-party claimants, including banks or other investors. FHA disbursed \$234 million and \$73 million of loans during fiscal year 2012 and 2011, respectively. At September 30, 2012 and 2011, 1,774 and 334 loans that FHA had guaranteed with a total value of \$307 million and \$73 million, respectively, had been refinanced under the program. At September 30, 2012 and 2011, the Department's maximum exposure related to the FHA guarantee totaled \$41 million

and \$6 million, respectively. The Department's guarantee resulted in the Department incurring a \$7 million and \$1 million liability as of September 30, 2012 and 2011, respectively.

Based on credit reform accounting, the liability was derived as the present value of the future cash outflows for the Department's share of losses incurred on any defaults of the disbursed loans. The budget subsidy rates for the program, entirely for defaults, excluding modifications and reestimates, were set at 4.0 percent and 1.26 percent for loans guaranteed in fiscal years 2012 and 2011, respectively. As of September 30, 2012 and 2011, the Department recorded subsidy cost of \$9 million and \$1 million, respectively, for projected losses due to defaults. The program recorded a \$3 million downward reestimate for the year ended September 30, 2012, due to a reduction in market risks and lower than projected defaults. As of September 30, 2012, no claims were paid under the program.

SUBSIDY COST

During fiscal year 2012, a modification occurred in the CPP. During fiscal year 2011, modifications occurred within AIFP (see Ally Financial Inc.) and CPP. See the detailed discussion above for modifications related to each program. Modification cost (income) for the fiscal years ended September 30, 2012 and 2011, totaled \$973 million and \$1.2 billion, respectively.

Changes in subsidy cost due to reestimates from year to year are mainly due to improved market conditions. Net downward reestimates for the fiscal years ended September 30, 2012 and 2011, totaled \$11.9 billion and \$11.6 billion, respectively.

During fiscal year 2012, there were significant AIG sales of common stock which impacted the subsidy cost. The AIG Investment Program had a decrease in subsidy cost resulting from a downward reestimate of \$9.2 billion. The Department calculated a \$9.2 billion downward reestimate relating primarily to sales in fiscal year 2012 of 806 million shares of AIG common stock at prices higher than September 30, 2011, and increase in revaluing the remaining portfolio.

HOUSING PROGRAMS UNDER TARP

The following housing programs under TARP are designed to provide stability for both the housing market and homeowners. These programs assist homeowners who are experiencing financial hardships to remain in their homes until their financial position improves or they relocate to a more sustainable living situation. These programs fall within three initiatives:

1. Making Home Affordable Program (MHA)
2. HFA Hardest-Hit Fund
3. Federal Housing Administration (FHA)-Refinance Program

The MHA includes various programs that provide an array of incentives to servicers, borrowers, and investors for: *(i)* modifying first liens, *(ii)* extinguishing second liens on first lien loans, *(iii)* helping investors to partially offset losses due to home price declines, *(iv)* offering incentives to encourage mortgage principal reduction for eligible homeowners whose homes are worth significantly less than their outstanding first-lien mortgage balances, *(v)* offering assistance to unemployed homeowners, and *(vi)* assisting eligible borrowers unable to retain their homes by simplifying and streamlining the short sale and deed in lieu of foreclosure processes. All MHA disbursements are made to servicers either for themselves or for the benefit of borrowers and investors, and all payments are contingent

on borrowers remaining in good standing. To be considered for MHA programs, borrowers must apply by December 31, 2013.

Implemented in fiscal year 2010, the HFA Hardest-Hit Fund provides targeted aid to families in the states hit hardest by the housing market downturn and unemployment. Approved states meeting the criteria for this program develop and roll out their own programs with timing and types of programs offered targeted to address the specific needs and economic conditions of their state. States have until December 31, 2017 to enter into agreements with borrowers.

As discussed above under "Other Credit Programs," the FHA-Refinance Program is a joint initiative with the HUD which is intended to encourage refinancing of existing underwater (i.e. the borrower owes more than the home is worth) mortgage loans not currently insured by FHA into FHA-insured mortgages. HUD will pay a portion of the amount refinanced to the investor and the Department will pay incentives to encourage the extinguishment of second liens associated with the refinanced mortgages. The Department established a letter of credit that obligated the Department's portion of any claims associated with the FHA-guaranteed mortgages. Homeowners can refinance into FHA-guaranteed mortgages through December 31, 2014, and the Department will honor its share of claims against the letter of credit through 2020.

As of September 30, 2012 and 2011, the Department had committed up to \$45.6 billion for these programs. For fiscal year 2012 and 2011, payments made from the Housing Programs under TARP totaled \$3.1 billion and \$1.9 billion, respectively.

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
BS		Accounts Receivable	A	D	525	407

Variance: 0 0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		13	20	20	0
1400	Department of the Interior		19	21	21	0
2800	Social Security Administration		5	10	10	0
3600	DEPARTMENT OF VETERANS AFFAIRS		5	9	9	0
4700	General Services Administration		177	170	170	0
5100	Federal Deposit Insurance Corporation		0	2	2	0
6900	Department of Transportation		0	3	3	0
7000	Department of Homeland Security		0	2	2	0
7500	Department of Health and Human Services		81	71	71	0
9500	Independent and Other Agencies		60	5	5	0
DE00	Department of Defense		165	94	94	0
	Total		525	407	407	0

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BS		Advances to Others and Prepayments	A	D	2	2
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1800	United States Postal Service		2	1	1	0
9500	Independent and Other Agencies		0	1	1	0
Total			2	2	2	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
BS		Federal Investments	A	D	968	739
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
5100	Federal Deposit Insurance Corporation		968	739	739	0
Total			968	739	739	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
BS		Interest Receivable	A	D	531	225
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		342	47	47	0
1800	United States Postal Service		48	47	47	0
2500	National Credit Union Administration		2	2	2	0
4700	General Services Administration		32	33	33	0
6000	Railroad Retirement Board		44	52	52	0
6900	Department of Transportation		0	1	1	0
8900	Department of Energy		55	35	35	0
9100	Department of Education		6	5	5	0
9500	Independent and Other Agencies		2	3	3	0
Total			531	225	225	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
BS		Loans Receivable	A	D	946,705	771,198
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		93,537	89,535	89,535	0
1300	Department of Commerce		554	540	540	0
1400	Department of the Interior		94	278	278	0
1601	Department of Labor		38,997	48,936	48,936	0

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Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1800	United States Postal Service		15,000	13,000	13,000	0
1900	Department of State		3	3	3	0
2500	National Credit Union Administration		3,200	3,500	3,500	0
2700	Federal Communications Commission		0	51	51	0
3600	DEPARTMENT OF VETERANS AFFAIRS		843	1,680	1,680	0
4700	General Services Administration		1,819	1,898	1,898	0
6000	Railroad Retirement Board		3,402	3,484	3,484	0
6800	Environmental Protection Agency		1	3	3	0
6900	Department of Transportation		5,194	4,343	4,343	0
7000	Department of Homeland Security		18,073	17,754	17,754	0
7200	Agency for International Development		478	478	478	0
7300	Small Business Administration		7,920	11,190	11,190	0
7500	Department of Health and Human Services		151	1	1	0
8300	Export-Import Bank of the United States		11,301	8,279	8,279	0
8600	Department of Housing and Urban Development		11,568	6,090	6,090	0
8900	Department of Energy		15,786	10,033	10,033	0
9100	Department of Education		715,297	547,103	547,103	0
9500	Independent and Other Agencies		2,534	2,236	2,236	0
DE00	Department of Defense		953	783	783	0
	Total		946,705	771,198	771,198	0

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BS		Other Assets (without reciprocals)	A	D	16,202,179	14,902,717
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		16,202,179	14,902,717	14,902,717	0
Total			16,202,179	14,902,717	14,902,717	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
BS		Accounts Payable	L	C	256	159
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		30	21	21	0
1400	Department of the Interior		10	6	6	0
1500	Department of Justice		6	6	6	0
1601	Department of Labor		20	15	15	0
1800	United States Postal Service		14	13	13	0
1900	Department of State		0	1	1	0
2400	Office of Personnel Management		4	12	12	0
2800	Social Security Administration		0	1	1	0
3600	DEPARTMENT OF VETERANS AFFAIRS		3	4	4	0
4700	General Services Administration		6	6	6	0
6900	Department of Transportation		2	0	0	0

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Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		1	2	2	0
7200	Agency for International Development		4	0	0	0
7300	Small Business Administration		2	2	2	0
7500	Department of Health and Human Services		16	39	39	0
8300	Export-Import Bank of the United States		67	0	0	0
9100	Department of Education		6	14	14	0
9500	Independent and Other Agencies		13	4	4	0
9999	Unidentified		11	6	6	0
DE00	Department of Defense		41	7	7	0
Total			(256)	(159)	(159)	0

Agency FS	Status	CP Line Description	Account Type	NB	2012-SEPTEMBER	2011-SEPTEMBER
BS		Advances from Others and Deferred Credits	L	C	57	56
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		8	6	6	0
1500	Department of Justice		2	2	2	0
1601	Department of Labor		10	12	12	0
1900	Department of State		13	12	12	0
7000	Department of Homeland Security		1	6	6	0
7200	Agency for International Development		9	13	13	0

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Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
7300	Small Business Administration		1	1	1	0
8600	Department of Housing and Urban Development		8	1	1	0
9500	Independent and Other Agencies		5	3	3	0
	Total		(57)	(56)	(56)	0

Agency FS	Status	CP Line Description	Account Type	NB	2012-SEPTEMBER	2011-SEPTEMBER
BS		Benefit Program Contributions Payable	L	C	247	239
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		124	124	124	0
2400	Office of Personnel Management		96	89	89	0
2800	Social Security Administration		0	26	26	0
9900	Treasury General Fund		27	0	0	0
	Total		(247)	(239)	(239)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
BS		Federal Debt	L	C	4,822,607	4,680,864
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		142	135	135	0
1400	Department of the Interior		6,595	6,722	6,722	0
1500	Department of Justice		4,589	2,891	2,891	0
1601	Department of Labor		20,730	16,093	16,093	0
1602	PENSION BENEFIT GUARANTY CORPORATION		22,533	22,075	22,075	0
1800	United States Postal Service		2,590	1,815	1,815	0
1900	Department of State		16,928	16,433	16,433	0
2400	Office of Personnel Management		934,905	906,607	906,607	0
2500	National Credit Union Administration		13,020	15,326	15,326	0
2700	Federal Communications Commission		6,540	5,816	5,816	0
2800	Social Security Administration		2,719,042	2,654,497	2,654,497	0
3600	DEPARTMENT OF VETERANS AFFAIRS		9,196	9,904	9,904	0
5000	Securities and Exchange Commission		451	451	451	0
5100	Federal Deposit Insurance Corporation		41,676	46,089	46,089	0
6000	Railroad Retirement Board		2,340	2,159	2,159	0
6400	Tennessee Valley Authority		25	25	25	0
6800	Environmental Protection Agency		4,613	7,097	7,097	0
6900	Department of Transportation		22,271	26,629	26,629	0
7000	Department of Homeland Security		4,537	4,148	4,148	0

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2012

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
7500	Department of Health and Human Services		303,152	321,827	321,827	0
7802	Farm Credit System Insurance Corporation		3,187	3,262	3,262	0
8000	National Aeronautics and Space Administration		17	17	17	0
8600	Department of Housing and Urban Development		4,889	6,244	6,244	0
8900	Department of Energy		34,846	33,106	33,106	0
9500	Independent and Other Agencies		7,833	7,515	7,515	0
DE00	Department of Defense		635,960	563,981	563,981	0
	Total		(4,822,607)	(4,680,864)	(4,680,864)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
BS		Interest Payable	L	C	45,592	47,841
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		1	1	1	0
1400	Department of the Interior		20	20	20	0
1601	Department of Labor		111	121	121	0
1602	PENSION BENEFIT GUARANTY CORPORATION		162	182	182	0
1900	Department of State		170	181	181	0
2400	Office of Personnel Management		8,903	9,593	9,593	0

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Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2500	National Credit Union Administration		81	73	73	0
2700	Federal Communications Commission		8	7	7	0
2800	Social Security Administration		26,482	28,085	28,085	0
3600	DEPARTMENT OF VETERANS AFFAIRS		113	128	128	0
5000	Securities and Exchange Commission		1	1	1	0
5100	Federal Deposit Insurance Corporation		314	178	178	0
6000	Railroad Retirement Board		4	5	5	0
6800	Environmental Protection Agency		7	16	16	0
6900	Department of Transportation		60	53	53	0
7000	Department of Homeland Security		14	11	11	0
7500	Department of Health and Human Services		3,230	3,616	3,616	0
7802	Farm Credit System Insurance Corporation		16	20	20	0
8600	Department of Housing and Urban Development		10	29	29	0
8900	Department of Energy		120	111	111	0
9500	Independent and Other Agencies		58	49	49	0
DE00	Department of Defense		5,707	5,361	5,361	0
	Total		(45,592)	(47,841)	(47,841)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
BS		Liability to the General Fund for custodial and other non-entity assets	L	C	1,257,752	1,226,475
					Variance:	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
9900	Treasury General Fund		1,257,752	1,226,475	1,226,475	0
Total			(1,257,752)	(1,226,475)	(1,226,475)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
BS		Other Liabilities (without reciprocals)	L	C	(19)	(2)
					Variance:	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1400	Department of the Interior		1	0	0	0
2400	Office of Personnel Management		(2)	0	0	0
4700	General Services Administration		(5)	(1)	(1)	0
7000	Department of Homeland Security		(7)	(1)	(1)	0
7500	Department of Health and Human Services		(2)	0	0	0
9500	Independent and Other Agencies		(4)	0	0	0
Total			19	2	2	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund	CF	D	(2,139)	(12,519)
				Variance:	0	0
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(2,139)	(12,519)	(12,519)	0
	Total		(2,139)	(12,519)	(12,519)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Non-Entity Collections Transferred to the General Fund	CF	D	48,601	103,055
				Variance:	0	0
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		48,601	103,055	103,055	0
	Total		48,601	103,055	103,055	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Nonexpenditure Transfers-out of unexpended appropriations and financing sources	CF	D	43	4
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1900	Department of State		0	4	4	0
6900	Department of Transportation		40	0	0	0
7200	Agency for International Development		3	0	0	0
	Total		43	4	4	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Transfers-out Without Reimbursement	CF	D	47	60
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		1	0	0	0
1500	Department of Justice		2	1	1	0
7000	Department of Homeland Security		44	59	59	0
	Total		47	60	60	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Imputed Financing Source	F	C	812	925

Variance: 0 0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2400	Office of Personnel Management		806	919	919	0
7000	Department of Homeland Security		6	6	6	0
Total			(812)	(925)	(925)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	185	133

Variance: 0 0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1900	Department of State		0	9	9	0
6900	Department of Transportation		40	0	0	0
7200	Agency for International Development		145	123	123	0
9500	Independent and Other Agencies		0	1	1	0
Total			(185)	(133)	(133)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
SCNP		Other budgetary financing sources	F	C	96,366	(18,823)
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		3	4	4	0
1400	Department of the Interior		0	(13)	(13)	0
1500	Department of Justice		1	3	3	0
3600	DEPARTMENT OF VETERANS AFFAIRS		7	13	13	0
4700	General Services Administration		19	44	44	0
6900	Department of Transportation		24	29	29	0
7000	Department of Homeland Security		121	123	123	0
7500	Department of Health and Human Services		20	22	22	0
8600	Department of Housing and Urban Development		0	1	1	0
8900	Department of Energy		1	7	7	0
9500	Independent and Other Agencies		34	2	2	0
9900	Treasury General Fund		95,995	(19,088)	(19,088)	0
DE00	Department of Defense		141	30	30	0
	Total		(96,366)	18,823	18,823	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
CUST		Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund	CF	D	4,111	(153)
				Variance:	0	0
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		4,111	(153)	(153)	0
	Total		4,111	(153)	(153)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
CUST		Expenditure Transfers-out of financing sources	CF	D	128	49
				Variance:	0	0
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		128	49	49	0
	Total		128	49	49	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
CUST		Non-Entity Collections Transferred to the General Fund	CF	D	2,259,932	2,096,426
				Variance:	0	0
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		2,259,932	2,096,426	2,096,426	0
	Total		2,259,932	2,096,426	2,096,426	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
CUST		Other budgetary financing sources	F	C	(487)	(324)
				Variance:	0	0
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1400	Department of the Interior		(487)	(324)	(324)	0
	Total		487	324	324	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
CUST		Other taxes and receipts	F	C	0	3
				Variance:	0	0
Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		0	3	3	0
	Total		0	(3)	(3)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
NCS		Borrowing and Other Interest Revenue (Exchange)	ER	C	35,511	28,821
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		4,166	4,157	4,157	0
1300	Department of Commerce		28	26	26	0
1400	Department of the Interior		3	4	4	0
1601	Department of Labor		1,475	1,656	1,656	0
1800	United States Postal Service		187	171	171	0
2500	National Credit Union Administration		5	6	6	0
2700	Federal Communications Commission		2	8	8	0
3600	DEPARTMENT OF VETERANS AFFAIRS		116	143	143	0
4700	General Services Administration		124	129	129	0
6000	Railroad Retirement Board		117	128	128	0
6900	Department of Transportation		217	187	187	0
7000	Department of Homeland Security		104	61	61	0
7200	Agency for International Development		24	25	25	0
7300	Small Business Administration		436	511	511	0
7500	Department of Health and Human Services		4	0	0	0
8300	Export-Import Bank of the United States		524	439	439	0
8600	Department of Housing and Urban Development		465	414	414	0
8900	Department of Energy		709	404	404	0
9100	Department of Education		26,643	20,196	20,196	0

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Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9500	Independent and Other Agencies		118	118	118	0
DE00	Department of Defense		44	38	38	0
Total			(35,511)	(28,821)	(28,821)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
NCS		Borrowings Gains	ER	C	46	64
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		45	26	26	0
2500	National Credit Union Administration		0	12	12	0
7000	Department of Homeland Security		0	11	11	0
8900	Department of Energy		1	15	15	0
Total			(46)	(64)	(64)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
NCS		Buy/Sell Revenue	ER	C	1,083	1,265
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		9	10	10	0
1300	Department of Commerce		4	2	2	0
1500	Department of Justice		3	7	7	0
1601	Department of Labor		87	100	100	0
1900	Department of State		6	5	5	0
2400	Office of Personnel Management		1	1	1	0
2800	Social Security Administration		722	859	859	0
3600	DEPARTMENT OF VETERANS AFFAIRS		11	10	10	0
4700	General Services Administration		3	6	6	0
5100	Federal Deposit Insurance Corporation		0	2	2	0
6000	Railroad Retirement Board		0	1	1	0
7000	Department of Homeland Security		7	16	16	0
7200	Agency for International Development		7	3	3	0
7500	Department of Health and Human Services		150	172	172	0
8000	National Aeronautics and Space Administration		1	1	1	0
8600	Department of Housing and Urban Development		7	7	7	0
8900	Department of Energy		0	2	2	0
9100	Department of Education		1	2	2	0

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Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9500	Independent and Other Agencies		61	54	54	0
DE00	Department of Defense		3	5	5	0
Total			(1,083)	(1,265)	(1,265)	0

Agency FS	Status	CP Line Description	Account Type	NB	2012-SEPTEMBER	2011-SEPTEMBER
NCS		Benefit Program Costs	GC	D	1,756	1,744
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		120	101	101	0
2400	Office of Personnel Management		1,636	1,630	1,630	0
2800	Social Security Administration		0	12	12	0
6900	Department of Transportation		0	1	1	0
Total			1,756	1,744	1,744	0

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NCS		Borrowing and Other Interest Expense	GC	D	8,746	8,016
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		505	592	592	0
1300	Department of Commerce		2	1	1	0
1400	Department of the Interior		2	5	5	0
1900	Department of State		1	0	0	0
2700	Federal Communications Commission		2	5	5	0
3600	DEPARTMENT OF VETERANS AFFAIRS		216	197	197	0
6900	Department of Transportation		29	36	36	0
7200	Agency for International Development		112	129	129	0
7300	Small Business Administration		258	308	308	0
7500	Department of Health and Human Services		7	4	4	0
8300	Export-Import Bank of the United States		179	191	191	0
8600	Department of Housing and Urban Development		1,917	1,866	1,866	0
8900	Department of Energy		205	161	161	0
9100	Department of Education		5,271	4,456	4,456	0
9500	Independent and Other Agencies		38	62	62	0
DE00	Department of Defense		2	3	3	0
	Total		8,746	8,016	8,016	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
NCS		Buy/Sell Costs	GC	D	2,044	1,736
Variance:					0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		49	27	27	0
1300	Department of Commerce		6	1	1	0
1400	Department of the Interior		15	18	18	0
1500	Department of Justice		15	14	14	0
1601	Department of Labor		6	6	6	0
1800	United States Postal Service		248	276	276	0
1900	Department of State		19	16	16	0
2400	Office of Personnel Management		23	24	24	0
4700	General Services Administration		831	841	841	0
5100	Federal Deposit Insurance Corporation		6	0	0	0
6400	Tennessee Valley Authority		3	0	0	0
6800	Environmental Protection Agency		21	28	28	0
6900	Department of Transportation		339	84	84	0
7000	Department of Homeland Security		178	184	184	0
7200	Agency for International Development		43	36	36	0
7500	Department of Health and Human Services		47	53	53	0
8300	Export-Import Bank of the United States		66	0	0	0
8900	Department of Energy		10	5	5	0
9500	Independent and Other Agencies		96	109	109	0
DE00	Department of Defense		23	14	14	0

**U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11-16-2012 14:59:27

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
	Total		2,044	1,736	1,736	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
NCS		Federal Securities Interest Expense	GC	D	187,285	203,026
				Variance:	0	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		5	5	5	0
1400	Department of the Interior		114	119	119	0
1500	Department of Justice		4	6	6	0
1601	Department of Labor		462	650	650	0
1602	PENSION BENEFIT GUARANTY CORPORATION		1,008	1,112	1,112	0
1800	United States Postal Service		1	1	1	0
1900	Department of State		715	744	744	0
2400	Office of Personnel Management		37,035	38,486	38,486	0
2500	National Credit Union Administration		214	236	236	0
2700	Federal Communications Commission		27	24	24	0
2800	Social Security Administration		110,788	115,169	115,169	0

**U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11-16-2012 14:59:27

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
3600	DEPARTMENT OF VETERANS AFFAIRS		482	541	541	0
5000	Securities and Exchange Commission		1	1	1	0
5100	Federal Deposit Insurance Corporation		131	147	147	0
6000	Railroad Retirement Board		46	55	55	0
6800	Environmental Protection Agency		155	120	120	0
6900	Department of Transportation		252	239	239	0
7000	Department of Homeland Security		26	27	27	0
7500	Department of Health and Human Services		13,892	15,740	15,740	0
7802	Farm Credit System Insurance Corporation		49	76	76	0
8000	National Aeronautics and Space Administration		1	1	1	0
8600	Department of Housing and Urban Development		1,293	484	484	0
8900	Department of Energy		1,415	1,442	1,442	0
9500	Independent and Other Agencies		201	213	213	0
DE00	Department of Defense		18,968	27,388	27,388	0
	Total		187,285	203,026	203,026	0

**U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11-16-2012 14:59:27

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
NCS		Imputed Costs	GC	D	813	925
					Variance:	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
2400	Office of Personnel Management		807	919	919	0
7000	Department of Homeland Security		6	6	6	0
Total			813	925	925	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2012-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>
NCS		Other Expenses (without reciprocals)	GC	D	489	485
					Variance:	0

Trading Partner	Name	Status	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		489	485	485	0
Total			489	485	485	0

**U.S. Department of the Treasury
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GF007 - Other Data Report**

Other Data: 01	Taxes	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	OAI - Appendix A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit	87,000	102,693	102,693	0
2		Estimated realizable value of pre-assessment work-in-progress	Debit				
3		Changes in 1 and 2 above	Debit				
4		Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit	11,400	15,600	15,600	0
5		Management's best estimate of unasserted claims for refunds	Debit				
6		Changes in 4 and 5 above	Debit				
7		Amount of assessments written off that continue to be statutorily collectible	Debit	125,000	106,519	106,519	0

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 01	Taxes	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	OAI - Appendix A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: B	Section Name: Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 par 67)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	CY Low	CY High	PY Low	PY High
1		Estimated realizable value of pre-assessment work-in-progress	Debit				
2		Changes in line 1 above	Debit				
3		Management's best estimate of unasserted claims for refunds	Debit				
4		Changes in line 3 above	Debit				

Tab: Other Text Data

Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)
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Line	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	<p>The tax gap is the difference between the amount of tax imposed by law and what taxpayers actually pay on time. The tax gap arises from the three types of noncompliance: not filing required tax returns on time or at all (the nonfiling gap), underreporting the correct amount of tax on timely filed returns (the underreporting gap), and not paying on time the full amount reported on timely filed returns (the underpayment gap). Of these three components, only the underpayment gap is observed; the nonfiling gap and the underreporting gap must be estimated. The tax gap, estimated to be about \$450 billion for tax year 2006 (the most recent estimate made), represents the net amount of noncompliance with the tax laws. Underreporting of tax liability accounts for 84 percent of the gap, with the remainder almost evenly divided between nonfiling (6 percent) and underpaying (10 percent). Part of the estimate is based on data from a study of individual returns filed for tax year 2006. It does not include any taxes that should have been paid on income from illegal activities. Each instance of noncompliance by a taxpayer contributes to the tax gap, whether or not the IRS detects it, and whether or not the taxpayer is even aware of the noncompliance. Some of the tax gap arises from intentional (willful) noncompliance, and some of it arises from unintentional mistakes.</p> <p>The collection gap is the cumulative amount of tax, penalties, and interest assessed over many years, but not paid by a certain point in time, which the IRS expects will remain uncollectible. In essence, it represents the difference between the total balance of unpaid assessments and the net taxes receivable reported on the balance sheet of the IRS. The tax gap and the collection gap are related and overlapping concepts, but they have significant</p>

**U.S. Department of the Treasury
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Other Data: 01	Taxes	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	OAI - Appendix A
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Taxes (SSFAS No.7, par. 67-69)

Line	Question	Answer
		differences. The collection gap is a cumulative balance sheet concept for a particular point in time, while the tax gap is like an income statement item for a single year. Moreover, the tax gap estimates include all noncompliance, while the collection gap includes only amounts that have been assessed (a small portion of all noncompliance) and have not yet reached their statutory collection expiration date. Also, the tax gap includes only tax, while the collection gap includes tax, penalties, and interest.
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.	The Internal Revenue Service developed the concept of the tax gap as a way to gauge taxpayer's compliance with their federal tax obligations. The tax gap measures the extent of which taxpayers do not file their tax returns and pay the correct tax on time. Previous estimates of the tax gap relied on detailed research that was conducted for tax years 1988 and earlier. To update this research and reflect a changing economy, revisions to the tax code and more subtle shifts in individual behavior, the IRS launched the National Research Program (NRP) in 2001. The current estimates based on the NRP are preliminary, so they are shown as ranges. As refinements are made to the tax gap analysis, some of these estimates may change. It is unlikely, but possible, that the final estimates of the tax gap will fall outside of the established range.
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.	N/A
4	Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).	The tax gap figure does not include taxes that should have been paid on income from the illegal sector of the economy.
5	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable.	N/A

**U.S. Department of the Treasury
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Other Data: 02	Annual Revenues and Expenditures	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Revenues from the Public	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	HI	SMI	OASDI

Section: B	Section Name: Expenditures to the Public	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	HI	SMI	OASDI

**U.S. Department of the Treasury
 Financial Management Service
 Governmentwide Financial Report System
 GF007 - Other Data Report**

Other Data: 02	Annual Revenues and Expenditures	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: C	Section Name: Revenue from Other Government Accounts	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	HI	SMI	OASDI

Section: D	Section Name: Net Result (Trust Fund)	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	HI	SMI	OASDI

**U.S. Department of the Treasury
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GF007 - Other Data Report**

Other Data: 08	Stewardship Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other non-Federal physical property	Debit					

Section: B	Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in development	Debit					

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 08	Stewardship Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other Investments in human capital	Debit					

Section: D	Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investments in basic research	Debit					

**U.S. Department of the Treasury
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Other Data: 08	Stewardship Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in applied research	Debit					

Tab: Other Text Data

Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)	No Data: YES
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Line	Question	Answer
1	Provide a description of federally owned physical property transferred to state and local governments. (SFFAS No. 8, par 87)	
2	Provide a description of the major programs of Federal investments in non-Federal physical property used in the "Other Data Info" tab. (SFFAS No.8 par. 87)	

Tab: Other Text Data

Section: B	Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	No Data: YES
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Line	Question	Answer
1	Provide a description of the major programs of Federal investments in development used in the "Other Data Info" tab. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).	

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Other Data: 08	Stewardship Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: C **Section Name:** Investment in Human Capital (SFFAS No. 8, par 100) **No Data:** YES

Line	Question	Answer
1	Provide a description of the major education and training programs considered Federal investments in human capital used in the "Other Data Info" tab (SFFAS No. 8, par. 94).	

Tab: Other Text Data

Section: D **Section Name:** Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100) **No Data:** YES

Line	Question	Answer
1	Provide a description of the major programs of Federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)	

Tab: Other Text Data

Section: E **Section Name:** Research and Development: Investment in Applied Research (SFFAS No. 8, par 100) **No Data:** YES

Line	Question	Answer
1	Provide a description of the major programs of Federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99)	

**U.S. Department of the Treasury
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Other Data: 09	Deferred Maintenance	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.															
Section: A		Section Name: Range of Amounts				No Data: YES				Line Attributes: Dollars		Decimal: User-Defined			
										Rounding Method: User-Defined					
Line	Status	Line Description	NB	CY- Low	D	CY- High	D	CY - Critical Maintenance	D	PY- Low	D	PY- High	D	PY - Critical Maintenance	D
1		Buildings, structures, and facilities	N/A												
2		Furniture, fixtures, and equipment	N/A												
3		Other general property, plant, and equipment	N/A												
4		Heritage assets	N/A												
5		Stewardship land	N/A												

**U.S. Department of the Treasury
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Other Data: 11	Tax Burden	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	OAI - Appendix A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Taxable Returns-Individual Income Tax Returns for Tax Year 2010 for the following AGI levels	Line Attributes: Units
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	37,602,000.0000
2		\$15,000 under \$30,000	N/A	30,858,000.0000
3		\$30,000 under \$50,000	N/A	25,605,000.0000
4		\$50,000 under \$100,000	N/A	30,533,000.0000
5		\$100,000 under \$200,000	N/A	13,998,000.0000
6		\$200,000 under \$500,000	N/A	3,472,000.0000
7		\$500,000 or more	N/A	825,000.0000

Section: B	Section Name: Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2010	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero
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Line	Status	Line Description	NB	AGI	Total Income Tax
1		Under \$15,000	Debit	87,421	1,587
2		\$15,000 under \$30,000	Debit	681,419	14,314
3		\$30,000 under \$50,000	Debit	1,000,098	47,754
4		\$50,000 under \$100,000	Debit	2,171,323	167,026
5		\$100,000 under \$200,000	Debit	1,869,639	224,423
6		\$200,000 under \$500,000	Debit	985,431	192,826
7		\$500,000 or more	N/A	1,293,811	303,745

**U.S. Department of the Treasury
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Other Data: 11	Tax Burden	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	OAI - Appendix A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Individual AGI and Average Income Tax Information- Individual Income Tax Returns for Tax Year 2010	Line Attributes: Dollars	
		Rounding Method: Whole-Dollars	Decimal: Zero

Line	Status	Line Description	NB	Avg. AGI per return	D	Avg. Income Tax per return	D
1		Under \$15,000	N/A	2,325		42	
2		\$15,000 under \$30,000	N/A	22,082		464	
3		\$30,000 under \$50,000	N/A	39,059		1,865	
4		\$50,000 under \$100,000	N/A	71,114		5,470	
5		\$100,000 under \$200,000	N/A	133,565		16,033	
6		\$200,000 under \$500,000	N/A	283,822		55,537	
7		\$500,000 or more	N/A	1,568,256		368,176	

Section: D	Section Name: Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2010	Line Attributes: Percent	
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	1.8000
2		\$15,000 under \$30,000	N/A	2.1000
3		\$30,000 under \$50,000	N/A	4.8000
4		\$50,000 under \$100,000	N/A	7.7000
5		\$100,000 under \$200,000	N/A	12.0000
6		\$200,000 under \$500,000	N/A	19.6000
7		\$500,000 or more	N/A	23.5000

**U.S. Department of the Treasury
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GF007 - Other Data Report**

Other Data: 11	Tax Burden	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	OAI - Appendix A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Income Subject to Tax & Total Income Tax After Credits:Corp. Income for Tax Year 2009	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	Income Subject to Tax	Total Income Tax After Credits
1		Zero Assets	Debit	45,444	13,840
2		\$1 under \$500	Debit	6,280	1,088
3		\$500 under \$1,000	Debit	3,273	734
4		\$1,000 under \$5,000	Debit	11,116	3,043
5		\$5,000 under \$10,000	Debit	6,206	2,002
6		\$10,000 under \$25,000	Debit	9,865	3,237
7		\$25,000 under \$50,000	Debit	8,968	2,883
8		\$50,000 under \$100,000	Debit	12,209	3,925
9		\$100,000 under \$250,000	Debit	20,445	6,430
10		\$250,000 under \$500,000	Debit	24,838	7,492
11		\$500,000 under \$2,500,000	N/A	91,990	26,347
12		\$2,500,000 or more	N/A	654,215	133,974

Section: F	Section Name: Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2009	Line Attributes: Percent	
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Line	Status	Line Description	NB	Income Subject to Tax
1		Zero Assets	N/A	30.5000
2		\$1 under \$500	N/A	17.3000
3		\$500 under \$1,000	N/A	22.4000
4		\$1,000 under \$5,000	N/A	27.4000
5		\$5,000 under \$10,000	N/A	32.3000
6		\$10,000 under \$25,000	N/A	32.8000

**U.S. Department of the Treasury
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Other Data: 11	Tax Burden	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	OAI - Appendix A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: F	Section Name: Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2009	Line Attributes: Percent
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Line	Status	Line Description	NB	Income Subject to Tax
7		\$25,000 under \$50,000	N/A	32.1000
8		\$50,000 under \$100,000	N/A	32.1000
9		\$100,000 under \$250,000	N/A	31.5000
10		\$250,000 under \$500,000	N/A	30.2000
11		\$500,000 under \$2,500,000	N/A	28.6000
12		\$2,500,000 or more	N/A	20.5000

**U.S. Department of the Treasury
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GF007 - Other Data Report**

Other Data: 12	Other information	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: RSI	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.

Section: A	Section Name: Estimated amounts that may be paid out as other claims for tax refunds	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated payout (including principal and interest) for claims pending judicial review by the Federal Courts	Debit	6,088	8,109	8,109	0
2		Claims under appeal	Debit	5,331	7,507	7,507	0

Section: B	Section Name: Other information related to taxes	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Payroll taxes paid by Federal agencies included in individual and FICA taxes	Debit	2,353	3,688	3,688	0
2		Refundable portion of child care tax credits issued	Debit	22,106	22,691	22,691	0
3		Amount of EITC refunds	Debit	54,890	55,652	55,652	0
4		Amount of EITC refunds applied to reduce taxpayer liability	Debit				

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 14	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Risk Assumed	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2012 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Present value of unpaid expected losses (net of associated premiums)	Debit				
2		Periodic changes	Debit				

Tab: Other Text Data

Section: A	Section Name: Risk Assumed	No Data: YES
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Line	Question	Answer
1	Provide the indicators of the range of uncertainty around Federal insurance and guarantee programs related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No.5, par.114)	
2	Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5. par. 114)	

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 15	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Operating Revenues to the Budget Receipts	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	CY-Individual income tax and tax withholdings	CY-Corporation income taxes	CY-Unemployment taxes	CY-Excise taxes	CY-Estate and gift taxes	CY-Customs duties
1		Undistributed Offsetting receipts (offset against outlays)	Credit	1,836,315	237,492	7,053	78,067	13,945	
2		Proprietary receipts from the public (offset against outlays)	Credit						
3		Rents and royalties on the outer continental shelf lands (offset against outlays)	Credit						
4		Offsetting governmental receipts (offset against outlays)	Credit						
5		Intrabudgetary transactions (offset against outlays)	Credit						
6		Earned (exchange) revenue reported in the Statement of Net Cost	Credit						
7			Credit						
8			Credit						
9			Credit						
10		Total (exchange and nonexchange)	N/A	-1,836,315	-237,492	-7,053	-78,067	-13,945	

Line	Status	Line Description	NB	CY-Other taxes and receipts	CY-Miscellaneous earned revenue
1		Undistributed Offsetting receipts (offset against outlays)	Credit	87,440	4,741

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 15	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Operating Revenues to the Budget Receipts	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	CY-Other taxes and receipts	CY-Miscellaneous earned revenue
2		Proprietary receipts from the public (offset against outlays)	Credit	365	
3		Rents and royalties on the outer continental shelf lands (offset against outlays)	Credit		
4		Offsetting governmental receipts (offset against outlays)	Credit		
5		Intrabudgetary transactions (offset against outlays)	Credit		
6		Earned (exchange) revenue reported in the Statement of Net Cost	Credit		
7			Credit		
8			Credit		
9			Credit		
10		Total (exchange and nonexchange)	N/A	-87,805	-4,741

Tab: Other Text Data

Section: A	Section Name: Operating Revenues to the Budget Receipts
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Line	Question	Answer
1	Provide a detailed description of the undistributed offsetting receipts reconciling item(s).	Separate analysis submitted to FMS/Financial Reports Division (FRD)
2	Provide a detailed description of the proprietary receipts from the public reconciling item(s).	Separate analysis submitted to FMS/Financial Reports Division (FRD)
3	Provide a detailed description of the offsetting governmental receipts reconciling item(s).	Separate analysis submitted to FMS/Financial Reports Division (FRD)
4	Provide a detailed description of the intrabudgetary transaction reconciling item(s).	Separate analysis submitted to FMS/Financial Reports Division (FRD)
5	Provide a detailed description of the earned revenue reconciling item(s).	Separate analysis submitted to FMS/Financial Reports Division (FRD)

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 15	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: A **Section Name:** Operating Revenues to the Budget Receipts

Line	Question	Answer
6	Provide a detailed description of the agency entered description reconciling item(s).	Separate analysis submitted to FMS/Financial Reports Division (FRD)

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	CY-Federal Direct Student Loans	CY-Electric Loans	CY-Rural Housing Service	CY-Federal Family Education Loan	CY-Water and Environmental Loans	CY-Farm Loans
1		Direct Loans Receivable, Gross - Beginning of Year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A						
Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-GSE Mortgage Backed Securities Purchase Program	CY-All other loans receivable	CY-Total
1		Direct Loans Receivable, Gross - Beginning of Year	Debit				70,586	27,466	27,466
2		Disbursements (loans made/securities purchased)	Debit					5,643	5,643
3		Repayments	Debit				-70,586	-1,520	-1,520
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit					81	81
8		Direct Loans receivable, gross-	N/A				0	31,670	31,670

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-GSE Mortgage Backed Securities Purchase Program	CY-All other loans receivable	CY-Total
		end of the year							

Section: B	Section Name: Components of Direct Loans Receivable, Gross - Prior Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	PY-Federal Direct Student Loans	PY-Electric Loans	PY-Rural Housing Service	PY-Federal Family Education Loan	PY-Water and Environmental Loans	PY-Farm Loans
1		Direct Loans Receivable, gross - beginning of year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A						

Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-GSE Mortgage Backed Securities Purchase Program	PY-All other loans receivable	PY-Total
1		Direct Loans	Debit				164,339	15,487	15,487

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: B	Section Name: Components of Direct Loans Receivable, Gross - Prior Year	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-GSE Mortgage Backed Securities Purchase Program	PY-All other loans receivable	PY-Total
		Receivable, gross - beginning of year							
2		Disbursements (loans made/securities purchased)	Debit					12,180	12,180
3		Repayments	Debit				-93,753	-201	-201
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A				70,586	27,466	27,466

Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	CY-Federal Family Education Loans	CY-Federal Housing Administration Loans	CY-Veterans Housing Benefit Program	CY-Export-Import Bank Loans	CY-Small Business Loans	CY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	CY-OPIC Credit Program	CY-Rural Housing Service	CY-Business and Industry Loans	CY-Export Credit Guarantee Programs	CY-All other Guaranteed loans	CY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit					7	7
5		Guaranteed Loans, gross-end of the year	N/A					7	7

Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	No Data: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	PY-Federal Family Education Loans	PY-Federal Housing Administration Loans	PY-Veterans Housing Benefit Program	PY-Export-Import Bank Loans	PY-Small Business Loans	PY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit						

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

Section: E	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Current Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY-Capital Purchase Program	CY-AIG, Inc., Investment Program	CY-Targeted Investment Program	CY-Automotive Industry Financing Program	CY-Consumer and Business Lending Initiative	CY-Public-Private Investment Program
1		TARP loans and equity investments receivable, gross-beginning of year	Debit	17,299	51,087		37,278		15,943
2		Disbursements (loans made/securities purchased)	Debit						1,048
3		Repayments	Debit	-8,223	-34,294		-26		-7,228
4		Losses	Debit	-412	-9,862				
5		Capitalized interest	Debit		-204				
6		Capitalized dividends	Debit						
7		Other	Debit						
8		TARP loans and equity investments receivable, gross-end of year	N/A	8,664	6,727		37,252		9,763

Line	Status	Line Description	NB	CY-All Other TARP Programs	CY-Total
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**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Current Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY-All Other TARP Programs	CY-Total
1		TARP loans and equity investments receivable, gross-beginning of year	Debit	798	122,405
2		Disbursements (loans made/securities purchased)	Debit		1,048
3		Repayments	Debit	-128	-49,899
4		Losses	Debit	-3	-10,277
5		Capitalized interest	Debit		-204
6		Capitalized dividends	Debit		
7		Other	Debit		
8		TARP loans and equity investments receivable, gross-end of year	N/A	667	63,073

Section: F	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Prior Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	PY-Capital Purchase Program	PY-AIG, Inc., Investment Program	PY-Targeted Investment Program	PY-Automotive Industry Financing Program	PY-Consumer and Business Lending Initiative	PY-Public-Private Investment Program
1		TARP loans and equity investments receivable, gross-beginning of year	Debit	49,779	47,543		67,238		13,729
2		Disbursements (loans made/securities purchased)	Debit			20,292			3,421
3		Repayments	Debit	-32,395	-15,034		-23,889		-1,207
4		Losses	Debit	-85	-1,918		-6,071		

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: F	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Prior Year	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	PY-Capital Purchase Program	PY-AIG, Inc., Investment Program	PY-Targeted Investment Program	PY-Automotive Industry Financing Program	PY-Consumer and Business Lending Initiative	PY-Public-Private Investment Program
5		Capitalized interest	Debit		204				
6		Capitalized dividends	Debit						
7		Other	Debit						
8		TARP loans and equity investments receivable, gross-end of year	N/A	17,299	51,087		37,278		15,943

Line	Status	Line Description	NB	PY-All Other TARP Programs	PY-Total
1		TARP loans and equity investments receivable, gross-beginning of year	Debit	908	179,197
2		Disbursements (loans made/securities purchased)	Debit	126	23,839
3		Repayments	Debit	-236	-72,761
4		Losses	Debit		-8,074
5		Capitalized interest	Debit		204
6		Capitalized dividends	Debit		
7		Other	Debit		
8		TARP loans and equity investments receivable, gross-end of year	N/A	798	122,405

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete			

I = Inactive Line

Tab: Other Text Data

Section: A **Section Name:** Components of Direct Loans Receivable, Gross - Current Year

Line	Question	Answer
1	Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "all other Loans Receivable" column.	There are regular direct loans and loans and equity investment that are accounted for under the Federal Credit Reform Act of 1990 (FCRA). See FR Notes (GF006) Note 04A Direct Loans Receivable and Mortgage Backed Securities for amounts in "Other."
2	Provide a detailed description of the amounts reported in Sections A and B that compose the "Other" line.	See FR Notes (GF006) Note 04A Direct Loans Receivable and Mortgage Backed Securities for amounts in "Other." Amounts in the "Total" column do not include GSE Mortgaged Backed Securities Purchase Program. See below for recap of Sections A and B: Section A- Components of Direct Loans Receivable, Gross- Current Year Current FY/E 2012 (In Millions) Column One - GSE Mortgaged Backed Securities Purchase Program Column Two - All Other Loans Receivable Column Three - Total 1 Direct loans receivable, gross - beginning of the year \$70,586 \$27,466 \$98,052 2 Disbursements \$0 \$5,643 \$5,643 3 Repayments (\$70,586) (\$1,520) (\$72,106) 4 Losses \$0 \$0 \$0 5 Capitalized interest \$0 \$0 \$0 6 Capitalized dividends \$0 \$0 \$0 7 Other \$0 \$81 \$81 8 Direct loans receivable, gross - end of the year \$0 \$31,670 \$31,670 Section B- Components of Direct Loans Receivable, Gross- Prior Year Prior FY/E 2011 (In Millions) Column One - GSE Mortgaged Backed Securities Purchase Program Column Two - All Other Loans Receivable Column Three - Total 1 Direct loans receivable, gross - beginning of the year \$164,339 \$15,487 \$179,826 2 Disbursements \$0 \$12,180 \$12,180 3 Repayments (\$93,753) (\$201) (\$93,954) 4 Losses \$0 \$0 \$0 5 Capitalized interest \$0 \$0 \$0 6 Capitalized dividends \$0 \$0 \$0 7 Other \$0 \$0 \$0

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2012	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete			

I = Inactive Line

Tab: Other Text Data

Section: A **Section Name:** Components of Direct Loans Receivable, Gross - Current Year

Line	Question	Answer
		8 Direct loans receivable, gross - end of the year \$70,586 \$27,466 \$98,052
3	Provide details regarding the programs reported in Sections C and D that compose the "Other" line in the "all other Guaranteed Loans" column.	There is only one program from Troubled Asset Relief Program (TARP) called FHA-Refinance Program
4	Provide a detailed description of the amounts reported in Sections C and D that compose the "Other" line.	The amount is from the results of subsidy expense. See FR Notes (GF006) Note 04B Loan Guarantees.
5	Provide details regarding the programs reported in Sections E and F that comprise amounts reported in the "all other TARP Programs" column.	For fiscal year 2012, the Programs include CDCI, TALF, and SBA. For fiscal year 2011, the Programs include CDCI, TALF, SBA, and TIP. See FR Notes (GF006) Note 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments.
6	Provide a detailed description of the amounts reported in Sections E and F that comprise the "Other" line.	See FR Notes (GF006) Note 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments.

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
3	Fund Balance		A	D	F	344,346	381,784
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Fund Balance with Treasury		F	344,346	381,784	381,784	0
Total:			344,346	381,784	381,784	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
4	Loans and Interest Receivable		A	D	F	914,304	728,650
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Interest Receivable		F	531	225	225	0
Loans Receivable		F	913,773	728,425	728,425	0
Total:			914,304	728,650	728,650	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
5	Advances to the Unemployment Trust Fund		A	D	F	32,932	42,773
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable		F	32,932	42,773	42,773	0
Total:			32,932	42,773	42,773	0

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
6	Due From the General Fund		A	D	F	16,202,179	14,902,717
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets (without reciprocals)		F	16,202,179	14,902,717	14,902,717	0
Total:			16,202,179	14,902,717	14,902,717	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
7	Other Intra-governmental Assets		A	D	F	1,495	1,148
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Receivable		F	525	407	407	0
Advances to Others and Prepayments		F	2	2	2	0
Federal Investments		F	968	739	739	0
Total:			1,495	1,148	1,148	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
10	Cash, Foreign Currency & Other Monetary Assets		A	D	N	145,551	117,121
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	145,551	117,121	117,121	0
Total:			145,551	117,121	117,121	0

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

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GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
11	Gold and Silver Reserves		A	D	N	11,062	11,062
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	11,062	11,062	11,062	0
Total:			11,062	11,062	11,062	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
12	Troubled Asset Relief Program (TARP) - Credit Program Receivables, Net		A	D	N	40,231	80,104
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
TARP Direct Loans and Equity Investments		N	40,231	80,104	80,104	0
Total:			40,231	80,104	80,104	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
13	Investments in Government Sponsored Enterprises		A	D	N	109,342	133,043
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Investment in Government sponsored enterprises (GSEs)		N	109,342	133,043	133,043	0
Total:			109,342	133,043	133,043	0

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Amounts reported as normal/(abnormal) balances.
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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
14	Investments in International Financial Institutions		A	D	N	6,043	5,707
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	6,043	5,707	5,707	0
Total:			6,043	5,707	5,707	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
15	Non-TARP Investments in American International Group, Inc.		A	D	N	2,611	10,862
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Debt and Equity Securities		N	2,611	10,862	0	10,862
Beneficial Interest in Trust	I	N	0	0	10,862	(10,862)
Total:			2,611	10,862	10,862	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
16	Other Investments and Related Interest		A	D	N	15,436	15,798
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Debt and Equity Securities		N	15,436	15,798	15,798	0
Total:			15,436	15,798	15,798	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
17	Credit Program Receivables, Net		A	D	N	19,888	92,820
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable and mortgage backed securities		N	19,888	92,820	92,820	0
Total:			19,888	92,820	92,820	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
18	Loans and Interest Receivable		A	D	N	10,334	6,248
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable and mortgage backed securities		N	10,334	6,248	6,248	0
Total:			10,334	6,248	6,248	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
19	Reserve Position in International Monetary Fund		A	D	N	21,573	20,682
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	21,573	20,682	20,682	0
Total:			21,573	20,682	20,682	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
20	Tax, Other and Related Interest Receivables, Net		A	D	N	41,463	36,690
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Accounts and Taxes Receivable		N	41,463	36,690	36,690	0
Total:			41,463	36,690	36,690	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
21	Property, Plant and Equipment, Net		A	D	N	2,435	2,266
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Property, Plant and Equipment		N	2,435	2,266	2,266	0
Total:			2,435	2,266	2,266	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
22	Other Assets		A	D	N	637	751
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Inventory and Related Property		N	630	743	743	0
Other Assets		N	7	8	8	0
Total:			637	751	751	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
27	Federal Debt and Interest Payable		L	C	F	4,861,005	4,720,165
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Interest Payable		F	45,509	47,742	47,742	0
Federal Debt		F	4,815,496	4,672,423	4,672,423	0
Total:			(4,861,005)	(4,720,165)	(4,720,165)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
28	Other Debt and Interest Payable		L	C	F	7,194	8,539
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Interest Payable		F	83	98	98	0
Federal Debt		F	7,111	8,441	8,441	0
Total:			(7,194)	(8,539)	(8,539)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
29	Due to the General Fund		L	C	F	1,257,752	1,226,475
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Liability to the General Fund for custodial and other non-entity assets		F	1,257,752	1,226,475	1,226,475	0
Total:			(1,257,752)	(1,226,475)	(1,226,475)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
30	Other Intra-governmental Liabilities		L	C	F	541	453
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		F	256	159	159	0
Interest Payable		F	0	1	1	0
Benefit Program Contributions Payable		F	247	239	239	0
Advances from Others and Deferred Credits		F	57	56	56	0
Other Liabilities (without reciprocals)		F	(19)	(2)	(2)	0
Total:			(541)	(453)	(453)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
33	Federal Debt and Interest Payable		L	C	N	11,307,583	10,148,963
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Federal Debt Securities Held by the Public		N	11,307,583	10,148,963	10,148,963	0
Total:			(11,307,583)	(10,148,963)	(10,148,963)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
34	Certificates Issued to the Federal Reserve		L	C	N	5,200	5,200
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	5,200	5,200	5,200	0
Total:			(5,200)	(5,200)	(5,200)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
35	Allocation of Special Drawing Rights		L	C	N	54,463	55,150
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	54,463	55,150	55,150	0
Total:			(54,463)	(55,150)	(55,150)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
36	Gold Certificates Issued to Federal Reserve		L	C	N	11,037	11,037
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	11,037	11,037	11,037	0
Total:			(11,037)	(11,037)	(11,037)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
37	Refunds Payables		L	C	N	3,255	3,983
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		N	3,255	3,983	3,983	0
Total:			(3,255)	(3,983)	(3,983)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
38	D.C. Pension and Judicial Retirement Actuarial Liability		L	C	N	10,059	9,671
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	10,059	9,671	9,671	0
Total:			(10,059)	(9,671)	(9,671)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
39	Liabilities to Government Sponsored Enterprises		L	C	N	9,003	316,230
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Liabilities to Government Sponsored Enterprises		N	9,003	316,230	316,230	0
Total:			(9,003)	(316,230)	(316,230)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
40	Other Liabilities		L	C	N	5,374	4,222
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		N	1,667	804	804	0
Federal Employee and Veteran Benefits Payable		N	655	641	641	0
Loan Guarantee Liabilities		N	7	0	0	0
Other Liabilities		N	3,045	2,777	2,777	0
Total:			(5,374)	(4,222)	(4,222)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
45	Earmarked Funds		E	C	B	200	200
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Earmarked Funds		B	200	200	200	0
Total:			(200)	(200)	(200)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
46	All Other Funds		E	C	B	317,309	342,778
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Non-Earmarked Funds		B	317,309	342,778	342,778	0
Total:			(317,309)	(342,778)	(342,778)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
49	Earmarked Funds		E	C	B	43,023	43,611
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Earmarked Funds		B	43,023	43,611	43,611	0
Total:			(43,023)	(43,611)	(43,611)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
50	All Other Funds		E	C	B	28,864	(306,451)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Non-Earmarked Funds		B	28,864	(306,451)	(306,451)	0
Total:			(28,864)	306,451	306,451	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
2	Beginning Balance		BN	C	B	(262,840)	(299,461)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	(262,840)	(299,461)	(299,461)	0
Total:			262,840	299,461	299,461	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
4	Appropriations Used		F	C	B	428,479	548,129
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	428,479	548,129	548,129	0
Total:			(428,479)	(548,129)	(548,129)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
5	Non-exchange Revenue		F	C	B	620	379
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	271	114	114	0
Other budgetary financing sources		F	349	265	265	0
Total:			(620)	(379)	(379)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
6	Donations and Forfeitures of Cash and Cash Equivalents		F	C	N	186	586
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	186	586	586	0
Total:			(186)	(586)	(586)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
7	Transfers In/Out without Reimbursement		F	C	F	0	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
8	Other Budgetary Financing Sources		F	C	B	148	4,550
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	0	(81)	(81)	0
Other budgetary financing sources		F	148	4,631	4,631	0
Total:			(148)	(4,550)	(4,550)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
10	Donations and Forfeitures of Property		F	C	N	174	163
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	174	163	163	0
Total:			(174)	(163)	(163)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
11	Accrued Interest & Discount on the Debt		F	C	F	95,877	14,042
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	95,877	14,042	14,042	0
Total:			(95,877)	(14,042)	(14,042)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
12	Transfers In/Out without Reimbursement		F	C	F	(47)	(60)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Transfers-out Without Reimbursement		F	47	60	60	0
Total:			47	60	60	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
13	Imputed Financing Sources		F	C	F	812	925
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Imputed Financing Source		F	812	925	925	0
Total:			(812)	(925)	(925)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
14	Transfers to the General Fund and Other		F	C	B	(46,341)	(127,938)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	129	359	359	0
Other budgetary financing sources		F	(8)	(37,761)	(37,761)	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		F	(2,139)	(12,519)	(12,519)	0
Non-Entity Collections Transferred to the General Fund		F	48,601	103,055	103,055	0
Total:			46,341	127,938	127,938	0

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I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
21	Beginning Balance		BN	C	B	342,978	400,557
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	342,978	400,557	400,557	0
Total:			(342,978)	(400,557)	(400,557)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
23	Appropriations Received		F	C	B	419,130	498,723
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments)		F	419,130	498,723	498,723	0
Total:			(419,130)	(498,723)	(498,723)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
24	Appropriations Transferred In/Out		F	C	B	142	129
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-in of unexpended appropriations and financing sources		F	185	133	133	0
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		F	43	4	4	0
Total:			(142)	(129)	(129)	0

**U.S. Department of the Treasury
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GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2012

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
25	Other Adjustments		F	C	B	(16,262)	(8,302)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments)		F	(16,262)	(8,302)	(8,302)	0
Total:			16,262	8,302	8,302	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
26	Appropriations Used		F	C	B	(428,479)	(548,129)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	(428,479)	(548,129)	(548,129)	0
Total:			428,479	548,129	548,129	0

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11/16/2012 14:59:58

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF NET COST
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
34	Total Gross Costs		GC	D	B	185,643	488,741
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Interest on Debt Held by the Public		N	245,707	250,921	250,921	0
Imputed Costs		F	813	925	925	0
Buy/Sell Costs		F	2,044	1,736	1,736	0
Benefit Program Costs		F	1,756	1,744	1,744	0
Federal Securities Interest Expense		F	187,285	203,026	203,026	0
Borrowing and Other Interest Expense		F	8,746	8,016	8,016	0
Non-Federal Gross Cost		N	(261,197)	21,693	21,693	0
Other Expenses (without reciprocals)		F	489	485	485	0
Gain/Loss from changes in actuarial assumptions		N	0	195	195	0
Total:			185,643	488,741	488,741	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
35	Total Earned Revenues		ER	C	B	40,462	84,586
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Buy/Sell Revenue		F	1,083	1,265	1,265	0
Borrowings Gains		F	46	64	64	0
Borrowing and Other Interest Revenue (Exchange)		F	35,511	28,821	28,821	0
Non-Federal Earned Revenue		N	3,822	54,436	54,436	0
Total:			(40,462)	(84,586)	(84,586)	0

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Financial Management Service
Governmentwide Financial Report System**

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
2	Individual Income and FICA Taxes		F	C	N	2,159,990	2,102,030
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	2,159,990	2,102,030	2,102,030	0
Total:			(2,159,990)	(2,102,030)	(2,102,030)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
3	Corporate Income Taxes		F	C	N	281,462	242,848
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Corporation Income Taxes		N	281,462	242,848	242,848	0
Total:			(281,462)	(242,848)	(242,848)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
4	Estate and Gift Taxes		F	C	N	14,450	9,079
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Estate and Gift Taxes		N	14,450	9,079	9,079	0
Total:			(14,450)	(9,079)	(9,079)	0

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
5	Excise Taxes		F	C	N	79,554	72,794
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Excise Taxes		N	79,554	72,794	72,794	0
Total:			(79,554)	(72,794)	(72,794)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
6	Railroad Retirement Taxes		F	C	N	4,773	4,692
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	4,773	4,692	4,692	0
Total:			(4,773)	(4,692)	(4,692)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
7	Unemployment Taxes		F	C	N	7,159	6,893
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Unemployment Taxes		N	7,159	6,893	6,893	0
Total:			(7,159)	(6,893)	(6,893)	0

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

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Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
8	Deposit of Earnings, Federal Reserve System		F	C	N	81,957	82,546
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	81,957	82,546	82,546	0
Total:			(81,957)	(82,546)	(82,546)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
9	Fines, Penalties, Interest & Other Revenue		F	C	B	623	591
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	710	568	568	0
Other taxes and receipts		F	0	3	3	0
Other budgetary financing sources		F	24	20	20	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		F	111	0	0	0
Total:			(623)	(591)	(591)	0

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
11	Less Refunds		F	C	N	(373,752)	(416,221)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	(327,675)	(344,384)	(344,384)	0
Other Taxes and Receipts		N	(9)	(3)	(3)	0
Corporation Income Taxes		N	(43,970)	(67,777)	(67,777)	0
Excise Taxes		N	(1,487)	(2,189)	(2,189)	0
Estate and Gift Taxes		N	(505)	(1,778)	(1,778)	0
Unemployment Taxes		N	(106)	(90)	(90)	0
Total:			373,752	416,221	416,221	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
13	Non-Cash Accrual Adjustment		F	C	N	5,543	(150)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	4,000	0	0	0
Other Taxes and Receipts		N	1,552	(310)	(310)	0
Excise Taxes		N	(9)	7	7	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		F	0	(153)	(153)	0
Total:			(5,543)	150	150	0

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
15	Cash Proceeds from Sale of Stock		F	C	N	12,992	1,973
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Miscellaneous Earned Revenue		N	12,992	1,973	1,973	0
Total:			(12,992)	(1,973)	(1,973)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
16	Non-Cash Market Adjustments		F	C	N	(8,251)	(9,944)
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Miscellaneous Earned Revenue		N	(8,251)	(9,944)	(9,944)	0
Total:			8,251	9,944	9,944	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
20	Amounts Provided to Fund Non Federal Entities		CF	D	B	386	462
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	(386)	(462)	(462)	0
Total:			386	462	462	0

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Governmentwide Financial Report System**

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
21	Amounts Provided to Fund the Federal Government		CF	D	B	2,255,830	2,104,790
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Expenditure Transfers-out of financing sources		F	128	49	49	0
Other budgetary financing sources		F	(511)	(344)	(344)	0
Non-Entity Collections Transferred to the General Fund		F	2,255,191	2,104,397	2,104,397	0
Total:			2,255,830	2,104,790	2,104,790	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
22	Non-Cash Accrual Adjustment		CF	D	B	0	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	0	0	(153)	153
Other Taxes and Receipts		N	0	0	310	(310)
Excise Taxes		N	0	0	(7)	7
Total:			0	0	(150)	(150)

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
24	Amounts to be Provided to the General Fund		CF	D	F	4,000	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		F	4,000	0	0	0
Total:			4,000	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
25	Accrual Adjustment		CF	D	B	1,543	(150)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	(1,552)	150	0	150
Excise Taxes		N	9	0	0	0
Total:			1,543	(150)	0	150

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
27	Cash Proceeds from Sales of Stock		CF	D	N	12,992	1,973
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Non-Entity Collections Transferred to the General Fund		F	12,992	1,973	1,973	0
Total:			12,992	1,973	1,973	0

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2012
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2012-SEPTEMBER	2011-SEPTEMBER
28	Non-Cash Market Adjustment		CF	D	N	(8,251)	(9,944)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2012-SEPTEMBER	2011-SEPTEMBER	Previously Reported	Line Item Changes
Non-Entity Collections Transferred to the General Fund		F	(8,251)	(9,944)	(9,944)	0
Total:			(8,251)	(9,944)	(9,944)	0